EXHIBIT 37 SCHEDULE A

JURISDICTIONAL FINANCIAL SUMMARY FOR THE BASE AND FORCASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule Description

A Overall Financial Summary

For electronic version, see KAW_APP_EX37A_112818.pdf.

Kentucky American Water Company Case No. 2018-00358

Jurisdictional Financial Summary for the Base and Forecast Period Detailing Derivation of the Requested Revenue Increase

Exhibit 37, Schedule A

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u> Original _Updated _Revised ${\it Exhibits \backslash [KAWC~2018~Rate~Case~- Revenue~Requirement~and~Conversion~Factor.xlsx]} Rev~Requirement~-~SCH~A$

Witness: M. Schwarzell

| Line # | | Base Period Ended 2/29/2019 | Forecast Period Ended 6/30/2020 | Support Schedule Reference | Excel Reference |
|--|--|---|---|--|---|
| 1 | | | | | |
| 2 | Present Rate Utility Operating Income: | | | | |
| 3 | | | | | |
| 4 | Operating Revenue at Present Rates: | \$91,907,987 | \$88,518,852 | Exhibit 37 Schedule C-1 | Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1 |
| 5 | | | | | |
| 6 | Less: Deductions: | | | | |
| 7 | Operating and Maintenance | \$34,285,634 | \$37,805,851 | | Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1 |
| 8 | Depreciation | 16,275,109 | 18,316,098 | | Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1 |
| 9 | Amortization of UPAA | 8,556 | 24,567 | | Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1 |
| 10 | Amortization Expense | 267,920 | 263,438 | | Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1 |
| 11 | State Income Taxes | 990,031 | · | | Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1 |
| 12 | Federal Income Taxes | 4,152,637 | 2,218,907 | | Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1 |
| 13 | Investment Tax Credits | (78,492) | (78,492) | | Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statement - SCH C.1 |
| 14 | General Taxes: | 7,362,427 | 7,814,766 | Exhibit 37 Schedule C-1 | Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1 |
| 15 | Total Deductions (Sum Lines 7 - 15): | \$63,263,822 | \$66,868,843 | | |
| 16 | | 420 644 465 | 424 650 000 | | |
| 17 | Present Rate Operating Income (Line 4 - Line 16): | \$28,644,165 | \$21,650,009 | | |
| 18 | | | | | |
| 19 | | | | | |
| | | | | | |
| 20 | December 1 | Base Period | Forecast Period | Support Schedule | Freed Profession |
| 21 | Revenue Requirement and Increase Comparison: | Base Period Ended 2/29/2019 | Forecast Period Ended 6/30/2020 | Support Schedule Reference | Excel Reference |
| 21 22 | · · · · · · · · · · · · · · · · · · · | Ended 2/29/2019 | Ended 6/30/2020 | Reference | |
| 21 22 23 | Net Original Cost Rate Base | Ended 2/29/2019 \$422,336,312 | Ended 6/30/2020 \$441,122,362 | Reference Exhibit 37 Schedule B-1 | Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx |
| 21 22 23 24 | · · · · · · · · · · · · · · · · · · · | Ended 2/29/2019 | Ended 6/30/2020 \$441,122,362 | Reference Exhibit 37 Schedule B-1 | |
| 21 22 23 24 25 | Net Original Cost Rate Base Rate of Return | \$422,336,312 8.18% | \$441,122,362 8.25% | Reference Exhibit 37 Schedule B-1 | Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx |
| 21 22 23 24 25 26 | Net Original Cost Rate Base | Ended 2/29/2019 \$422,336,312 | Ended 6/30/2020 \$441,122,362 | Reference Exhibit 37 Schedule B-1 | Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx |
| 21 22 23 24 25 26 27 | Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): | \$422,336,312 8.18% \$34,547,110 | \$441,122,362 8.25% \$36,392,595 | Reference Exhibit 37 Schedule B-1 | Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx |
| 21 22 23 24 25 26 27 28 | Net Original Cost Rate Base Rate of Return | \$422,336,312 8.18% | \$441,122,362 8.25% | Reference Exhibit 37 Schedule B-1 | Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx |
| 21 22 23 24 25 26 27 28 29 | Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): | \$422,336,312 8.18% \$34,547,110 \$28,644,165 | \$441,122,362 8.25% \$36,392,595 \$21,650,009 | Reference Exhibit 37 Schedule B-1 | Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx |
| 21 22 23 24 25 26 27 28 29 30 | Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): | \$422,336,312 8.18% \$34,547,110 | \$441,122,362 8.25% \$36,392,595 | Reference Exhibit 37 Schedule B-1 | Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx |
| 21 22 23 24 25 26 27 28 29 | Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): | \$422,336,312 8.18% \$34,547,110 \$28,644,165 | \$441,122,362 8.25% \$36,392,595 \$21,650,009 | Reference Exhibit 37 Schedule B-1 | Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 |
| 21 22 23 24 25 26 27 28 29 30 31 | Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) | \$422,336,312 8.18% \$34,547,110 \$28,644,165 \$5,902,945 | \$441,122,362 8.25% \$36,392,595 \$21,650,009 \$14,742,586 | Reference Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1 | Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits\[KAWC 2018 Rate Case - Revenue Requirement and Conversion |
| 21 22 23 24 25 26 27 28 29 30 31 | Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): | \$422,336,312 8.18% \$34,547,110 \$28,644,165 | \$441,122,362 8.25% \$36,392,595 \$21,650,009 | Reference Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1 | Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 |
| 21 22 23 24 25 26 27 28 29 30 31 | Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) Gross Revenue Conversion Factor | \$422,336,312 8.18% \$34,547,110 \$28,644,165 \$5,902,945 | \$441,122,362 8.25% \$36,392,595 \$21,650,009 \$14,742,586 | Reference Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1 | Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits\[KAWC 2018 Rate Case - Revenue Requirement and Conversion |
| 21 22 23 24 25 26 27 28 29 30 31 | Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) | \$422,336,312 8.18% \$34,547,110 \$28,644,165 \$5,902,945 | \$441,122,362 8.25% \$36,392,595 \$21,650,009 \$14,742,586 | Reference Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1 | Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits\[KAWC 2018 Rate Case - Revenue Requirement and Conversion |
| 21 22 23 24 25 26 27 28 29 30 31 | Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) Gross Revenue Conversion Factor | \$422,336,312 8.18% \$34,547,110 \$28,644,165 \$5,902,945 | \$441,122,362 8.25% \$36,392,595 \$21,650,009 \$14,742,586 | Reference Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1 | Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits\[KAWC 2018 Rate Case - Revenue Requirement and Conversion |
| 21 22 23 24 25 26 27 28 29 30 31 32 33 34 | Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) Gross Revenue Conversion Factor Requested Revenue Increase (Line 31 x Line 33) | \$422,336,312 8.18% \$34,547,110 \$28,644,165 \$5,902,945 134.7457% \$7,953,966 | \$441,122,362 8.25% \$36,392,595 \$21,650,009 \$14,742,586 134.7457% \$19,865,003 | Reference Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1 | Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits\[KAWC 2018 Rate Case - Revenue Requirement and Conversion |
| 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 | Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) Gross Revenue Conversion Factor Requested Revenue Increase (Line 31 x Line 33) Percent Increase over Operating Revenue at Present Rates | \$422,336,312 8.18% \$34,547,110 \$28,644,165 \$5,902,945 | \$441,122,362 8.25% \$36,392,595 \$21,650,009 \$14,742,586 | Reference Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1 | Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits\[KAWC 2018 Rate Case - Revenue Requirement and Conversion |
| 21 22 23 24 25 26 27 28 29 30 31 32 33 34 | Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) Gross Revenue Conversion Factor Requested Revenue Increase (Line 31 x Line 33) Percent Increase over Operating Revenue at Present Rates | \$422,336,312 8.18% \$34,547,110 \$28,644,165 \$5,902,945 134.7457% \$7,953,966 | \$441,122,362 8.25% \$36,392,595 \$21,650,009 \$14,742,586 134.7457% \$19,865,003 | Reference Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1 | Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits\[KAWC 2018 Rate Case - Revenue Requirement and Conversion |

EXHIBIT 37 SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORCASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

| Schedule | Description | | | | | |
|----------|--|--|--|--|--|--|
| B-1 | Rate Base Summary | | | | | |
| B-2 | Plant in Service by Major Grouping | | | | | |
| B-2.1 | Plant in Service by Account and Subaccounts | | | | | |
| B-2.2 | Proposed Adjustments to Plant in Service | | | | | |
| B-2.3 | Gross Additions, Retirements and Transfers | | | | | |
| B-2.4 | Property Merged or Acquired | | | | | |
| B-2.5 | Leased Property | | | | | |
| B-2.6 | Property Held for Future Use Included in Rate Base | | | | | |
| B-2.7 | Property Excluded from Rate Base | | | | | |
| B-3 | Accumulated Depreciation and Amortization | | | | | |
| B-3.1 | Adjustments to Accumulated Depreciation and Amortization | | | | | |
| B-3.2 | Depreciation Accrual Rates and Accumulated Balances by Account | | | | | |
| B-4 | Construction Work in Progress | | | | | |
| B-4.1 | Construction Work in Progress - Percent Complete | | | | | |
| B-5 | Allowance for Working Capital | | | | | |
| B-5.1 | Working Capital Components | | | | | |
| B-5.2 | Working Capital - Lead / Lag Study | | | | | |
| B-6 | Deferred Credits and Accumulated Deferred Income Taxes | | | | | |
| B-7 | Jurisdictional Percentages | | | | | |
| B-7.1 | Jurisdictional Statistics - Rate Base | | | | | |
| B-7.2 | Explanation of Changes in Jurisdictional Procedures | | | | | |
| B-8 | Comparative Balance Sheets | | | | | |

For electronic version, see KAW_APP_EX37B_112818.pdf.

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 RATE BASE SUMMARY Base Year at 2/28/19

DATA: _X_ BASE PERIOD ____ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED EXHIBIT 37, SCHEDULE B-1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1

| | | Supporting | |
|-------------|---------------------------------------|-----------------------|---------------|
| Line No. | Rate Base Component | Schedule Reference | Base Period |
| 1 | , , , , , , , , , , , , , , , , , , , | | |
| 2 | Utility Plant In Service | B-2 | \$753,810,856 |
| 3 4 | Property Held for Future Use | B-2.6 | 0 |
| 5 | Property held for ruture ose | D-2.0 | U |
| 6 | Utility Plant Acquisition Adjustments | WP - 1-14 | 245,668 |
| 7 | | | |
| 8 9 | Accumulated Depreciation | B-3 | (184,346,729) |
| 10 | | | |
| 11 | | | |
| 12 | Net Utility Plant In Service | | 569,709,795 |
| 13 | | | |
| 14 15 | Construction Work in Progress | B-4 | 11,883,349 |
| 16 | | - / | , |
| 17 | Working Capital Allowance | B-5/W/P - 1-13 | 2,686,000 |
| 18 | Others Westing Control Allowers | 0.5.0.11/0.4.5 | 207 700 |
| 19 20 | Other Working Capital Allowance | B-5 & W/P - 1-5 | 807,789 |
| 21 | Contributions in Aid of Construction | B-6 | (71,499,658) |
| 22 | | | |
| 23 | Customer Advances | B-6 | (12,185,374) |
| 24 25 | Deferred Income Taxes | B-6 | (90,649,441) |
| 26 | before a medine raxes | 5 0 | (30,043,441) |
| 27 | Deferred Investment Tax Credits | B-6 | (16,378) |
| 28 | 2.6 | W/2 4 40 | 40.050.540 |
| 29 30 | Deferred Maintenance | W/P-1-10 | 10,368,643 |
| 31 | Deferred Debits | W/P-1-11 | 1,246,248 |
| 32 | | | |
| 33 | Other Rate Base Elements | W/P-1-12 | (14,660) |
| 34 35 | | | |
| 36 | | | |
| 37 | | | |
| 38 | | | |
| 39 40 | | | |
| 41 | | | |
| 42 | | | |
| 43 | | | |
| 44 45 | Jurisdictional Rate Base | | \$422,336,312 |
| .5 | Julisaletional Nate Base | | 7-22,330,312 |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 RATE BASE SUMMARY Forecast Year at 6/30/2020

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

EXHIBIT 37, SCHEDULE B-1
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1

PAGE 2 OF 2

| Line | | Supporting Schedule | End of Period | 13 Month Avg Forecasted |
|----------|---------------------------------------|------------------------|------------------|----------------------------|
| No. | Rate Base Component | Reference | Amount | Period Amount |
| 1 2 | Utility Plant In Service | B-2 | \$810,058,267 | \$790,806,081 |
| 3 | othicy Harre in Service | 52 | Q010,030,207 | \$7.50,000,001 |
| 4 | Property Held for Future Use | B-2.6 | 0 | 0 |
| 5 | | | | |
| 6 | Utility Plant Acquisition Adjustments | WP - 1-14 | 212,912 | 225,195 |
| 7 | | | | |
| 8 | Accumulated Depreciation | B-3 | (206,300,148) | (197,770,499) |
| 9 10 | | | | |
| 11 | | _ | | |
| 12 | Net Utility Plant In Service | | 603,971,030 | 593,260,778 |
| 13 | , | | ,- , | ,, - |
| 14 | | | | |
| 15 | Construction Work in Progress | B-4 | 4,645,017 | 7,859,210 |
| 16 | | | | |
| 17 | Working Capital Allowance | B-5/W/P - 1-13 | 3,754,000 | 3,754,000 |
| 18 19 | Other Working Capital Allowance | B-5 & W/P - 1-5 | 807,789 | 807,789 |
| 20 | Other Working Capital Allowance | 6-3 & W/P - 1-3 | 607,769 | 807,789 |
| 21 | Contributions in Aid of Construction | B-6 | (74,388,870) | (73,319,577) |
| 22 | | 5 0 | (7.1)555)575) | (/5/515/5/7/ |
| 23 | Customer Advances | B-6 | (14,266,894) | (13,508,680) |
| 24 | | | | |
| 25 | Deferred Income Taxes | B-6 | (90,588,400) | (90,721,671) |
| 26 | - f - I | 2.6 | (6.475) | (40.004) |
| 27 28 | Deferred Investment Tax Credits | B-6 | (6,175) | (10,001) |
| 29 | Deferred Maintenance | W/P-1-10 | 12,345,613 | 11,816,493 |
| 30 | beterred Walltenance | **/* 110 | 12,545,015 | 11,010,433 |
| 31 | Deferred Debits | W/P-1-11 | 1,170,141 | 1,198,681 |
| 32 | | | | |
| 33 | Other Rate Base Elements | W/P-1-12 | (14,660) | (14,660) |
| 34 | | | | |
| 35 | | | | |
| 36 37 | | | | |
| 38 | | | | |
| 39 | | | | |
| 40 | | | | |
| 41 | | | | |
| 42 | | | | |
| 43 | | <u> </u> | | · |
| 44 | Invitational Pata Paga | | Ć447 430 F00 | ¢444 422 202 |
| 45 | Jurisdictional Rate Base | _ | \$447,428,590 | \$441,122,362 |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PLANT IN SERVICE BY MAJOR GROUPING Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

Witness Responsible: Melissa Schwarzell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1

| Line No. | Major Droposty Crousing | Base Period | Jurisdictional | Jurisdictional | Adiustonant | End of Period Adjusted Jurisdiction |
|-------------|---------------------------------------|---|----------------|---|-------------|---|
| NO. | Major Property Grouping | Base Periou | Percent | Jurisulcuonai | Adjustment | Jurisdiction |
| 1 | | | | | | |
| 2 | to be a set bloom | Ć4 704 444 | 4000/ | 64 704 440 74 | ćo | Ć4 704 444 |
| 3 | Intangibles | \$1,701,411 | 100% | \$1,701,410.71 | \$0 | \$1,701,411 |
| 4 | Course of Cumply and Dumping | 07.016.760 | | 97,016,769 | 0 | 07.016.760 |
| 5 | Source of Supply and Pumping | 97,016,769 | | 97,016,769 | 0 | 97,016,769 |
| 7 | Water Treatment | 98,441,344 | | 98,441,344 | 0 | 98,441,344 |
| / Q | water freatment | 56,441,544 | | 50,441,544 | Ü | 50,441,544 |
| 9 | Transmission and Distribution | 494,190,970 | | 494,190,970 | 0 | 494,190,970 |
| 10 | Transmission and Distribution | 13 1,130,370 | | 15 1,130,570 | ŭ | 13 1,130,370 |
| 11 | General | 60,111,534 | | 60,111,534 | 0 | 60,111,534 |
| 12 | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | , |
| 13 | Completed Construction not Classified | 0 | | 0 | 0 | 0 |
| 14 | | | | | | |
| 15 | Other (Acquisitions) | 2,348,828 | | 2,348,828 | 0 | 2,348,828 |
| 16 | | | | | · | |
| 17 | Total | \$753,810,856 | | \$753,810,856 | \$0 | \$753,810,856 |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PLANT IN SERVICE BY MAJOR GROUPING Forecast Year at 6/30/2020

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: W/P-1

EXHIBIT 37, SCHEDULE B-2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 2 OF 2

| Line No. | Major Property Grouping | Forecasted Period | Jurisdictional Percent | Jurisdictional | Adjustments | End of Period Adjusted Jurisdiction | 13 Month Average |
|-------------|---------------------------------------|----------------------|---------------------------|----------------|-------------|---|---------------------|
| | | | | | | | |
| 1 | Intangibles | \$1,743,392 | 100% | \$1,743,392.04 | \$0 | \$1,743,392 | \$1,722,100 |
| 2 | | | | | | | |
| 3 | Source of Supply and Pumping | 102,364,348 | | 102,364,348 | 0 | 102,364,348 | 100,364,726 |
| 4 | | | | | | | |
| 5 | Water Treatment | 119,982,634 | | 119,982,634 | 0 | 119,982,634 | 112,751,478 |
| 6 | | | | | | | |
| 7 | Transmission and Distribution | 514,119,900 | | 514,119,900 | 0 | 514,119,900 | 507,174,879 |
| 8 | | | | | | | |
| 9 | General | 69,499,164 | | 69,499,164 | 0 | 69,499,164 | 66,444,071 |
| 10 | | | | | | | |
| 11 | Completed Construction not Classified | 0 | | 0 | 0 | 0 | 0 |
| 12 | | | | | | | |
| 13 | Other (Acquisitions) | 2,348,828 | | 2,348,828 | 0 | 2,348,828 | 2,348,828 |
| 14 | | | | | | | |
| 15 | | \$810,058,267 | | \$810,058,267 | \$0 | \$810,058,267 | \$790,806,081 |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS Base Year at 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1

EXHIBIT 37, SCHEDULE B-2.1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 1 of 4

| ine | NARUC 96 | | | Jurisdictional | | | Adjusted |
|----------|----------|--------------------------------------|---------------|----------------|--------------------------|-------------|--------------------------|
| No. | Acct No. | Account Title | Base Period | Percent | Jurisdictional | Adjustment | Jurisdiction |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | Intangible Plant | | | | | |
| 4 | 301.1 | Organization | \$550,660 | 100% | \$550,659.57 | \$0 | \$550,660 |
| 5 | 302.1 | Franchise/Consents | 70,261 | · <u></u> | 70,261 | 0 | 70,261 |
| 6 | 339.1 | Other Palant & Equip Intangible | 1,080,490 | | 1,080,490 | 0 | 1,080,490 |
| 7 | | | | | | | |
| 8 | | Total Intangibles | \$1,701,411 | | \$1,701,411 | \$0 | \$1,701,411 |
| 9 | | | | | | | |
| 10 | | Source of Supply and Pumping Plant | | | | | |
| 11 | 303.2 | Land and Land Rights - SS | \$1,390,508 | | \$1,390,508 | \$0 | \$1,390,508 |
| 12 | 304.2 | Structures and Improvements SS | 30,468,663 | | 30,468,663 | 0 | 30,468,663 |
| 13 | 305.2 | Collecting and Impounding Reservoirs | 849,500 | | 849,500 | 0 | 849,500 |
| 14 | 306.2 | Lake, River and Other Intakes | 1,795,762 | | 1,795,762 | 0 | 1,795,762 |
| 15 | 307.2 | Wells and Springs | 0 | | 0 | 0 | 0 |
| 16 | 308.2 | Infiltration Galleries & Tunnels | 0 | | 0 | 0 | 0 |
| 17 | 309.2 | Supply Mains | 18,560,480 | | 18,560,480 | 0 | 18,560,480 |
| 18 | 310.2 | Power Generation Equip | 6,891,493 | | 6,891,493 | 0 | 6,891,493 |
| 19 | 311.2 | Pumping Equipment SS | 37,060,365 | | 37,060,365 | 0 | 37,060,365 |
| 20 | 339.2 | Other Plant & Equip SS | 0 | | 0 | 0 | 0 |
| 21 | | • • | | | | | |
| 22 | | Total Source of Supply & Pumping | \$97,016,769 | | \$97,016,769 | \$0 | \$97,016,769 |
| 23 | | | 40.70207.00 | | 701/020/100 | | |
| 24 | | Water Treatment Plant | | | | | |
| 25 | 303.3 | Land and Land Rights | \$800,183 | | \$800,183 | \$0 | \$800,183 |
| 26 | 304.3 | Structures and Improvements | 40,965,007 | | 40,965,007 | 0 | 40,965,007 |
| 27 | 311.3 | Pumping Equipment WT | 669,901 | | 669,901 | 0 | 669,901 |
| 28 | 320.3 | Water Treatment Equipment | 56,006,253 | | 56,006,253 | 0 | 56,006,253 |
| 29 | 339.3 | Other Plant & Equip WT | 0 | | 0 | 0 | 30,000,233 |
| 30 | 333.3 | Other Flant & Equip W1 | Ü | | 0 | Ü | O |
| 31 | | Total Water Treatment | \$98,441,344 | | \$98,441,344 | \$0 | \$98,441,344 |
| 32 | | Total Water Treatment | 338,441,344 | | 358,441,344 | | 338,441,344 |
| 33 | | Transmission and Distribution Plant | | | | | |
| 34 | 303.4 | | \$7,550,225 | | \$7,550,225 | \$0 | \$7,550,225 |
| 34 35 | 304.4 | Land and Land Rights TD | 1,500,741 | | \$7,550,225 1,500,741 | \$0 0 | \$7,550,225 1,500,741 |
| | | Struct & Improve TD | | | | | |
| 36 | 311.4 | Pumping Equipment TD | 1,650,640 | | 1,650,640 | 0 | 1,650,640 |
| 37 | 330.4 | Dist Reservoirs & Standpipes | 19,600,033 | | 19,600,033 | 0 | 19,600,033 |
| 38 | 331.4 | TD Mains | 328,326,970 | | 328,326,970 | 0 | 328,326,970 |
| 39 | 333.4 | Services | 54,352,066 | | 54,352,066 | 0 | 54,352,066 |
| 40 | 334.4 | Meters & Meter Installations | 57,904,497 | | 57,904,497 | 0 | 57,904,497 |
| 41 | 335.4 | Hydrants | 23,305,797 | | 23,305,797 | 0 | 23,305,797 |
| 42 | 336.4 | Backflow Prevention Devices | 0 | | 0 | 0 | 0 |
| 43 | 339.4 | Other Plant & Equip TD | 0 | | 0 | 0 | 0 |
| 44 | | | | | | | |
| 45 | | Total Transmission and Distribution | \$494,190,970 | | \$494,190,970 | \$0 | \$494,190,970 |

KENTUCKY AMERICAN WATER COMPANY Case No. 2018-00358 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS Base Year at 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: X_ORIGINAL _UPDATED _ REVISED WORKPAPER REFERENCE NO(S).: W/P-1

EXHIBIT 37, SCHEDULE B-2.1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 2 of 4

| Line | NARUC 96 | | | Jurisdictional | | | Adjusted |
|------|----------|---|---------------|----------------|----------------|------------|---------------|
| No. | Acct No. | Account Title | Base Period | Percent | Jurisdictional | Adjustment | Jurisdiction |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | General Plant | | | | | |
| 4 | 303.5 | Land & Land Rights AG | \$0 | 100% | \$0 | \$0 | \$0 |
| 5 | 304.5 | Struct & Improve AG | 17,558,313 | | 17,558,313 | 0 | 17,558,313 |
| 6 | 340.5 | Office Furniture and Equipment | 22,377,481 | | 22,377,481 | 0 | 22,377,481 |
| 7 | 341.5 | Transportation Equipment | 7,211,194 | | 7,211,194 | 0 | 7,211,194 |
| 8 | 342.5 | Stores Equipment | 59,682 | | 59,682 | 0 | 59,682 |
| 9 | 343.5 | Tools, Shop and Garage Equipment | 2,740,929 | | 2,740,929 | 0 | 2,740,929 |
| 10 | 344.5 | Laboratory Equipment | 1,389,268 | | 1,389,268 | 0 | 1,389,268 |
| 11 | 345.5 | Power Operated Equipment | 1,346,001 | | 1,346,001 | 0 | 1,346,001 |
| 12 | 346.5 | Communication Equipment | 3,814,493 | | 3,814,493 | 0 | 3,814,493 |
| 13 | 347.5 | Miscellaneous Equipment | 3,417,949 | | 3,417,949 | 0 | 3,417,949 |
| 14 | 348.5 | Other Tangible Property | 196,224 | | 196,224 | 0 | 196,224 |
| 15 | | | | | | | |
| 16 | | Total General | \$60,111,534 | | \$60,111,534 | \$0 | \$60,111,534 |
| 17 | | | | | | ' <u></u> | |
| 18 | Various | Acquisitions | \$2,348,828 | | \$2,348,828 | \$0 | \$2,348,828 |
| 19 | | | | | | | |
| 20 | | Total Utility Plant in Service | \$753,810,856 | | \$753,810,856 | \$0 | \$753,810,856 |
| | | ··· ·· ·, · · · · · · · · · · · · · · · | | | , , | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS Forecast Year at 6/30/2020

DATA: ____ BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1 PAGE 3 of 4

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

Witness Responsible: Melissa Schwarzell

EXHIBIT 37, SCHEDULE B-2.1

| Line | NARUC 96 | | | Jurisdictional | Adjusted | 13 Month |
|------|----------|--------------------------------------|---------------|------------------------|-------------------------|-----------|
| No. | Acct No. | Account Title | Forecasted | Percent Jurisdictional | Adjustment Jurisdiction | Average |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | Intangible Plant | | | | |
| 4 | 301.1 | Organization | \$550,660 | 100% \$550,659.57 | \$0 \$550,660 | \$550, |
| 5 | 302.1 | Franchise/Consents | 70,261 | 70,261 | 0 70,261 | 70, |
| 6 | 339.1 | Other Palant & Equip Intangible | 1,122,472 | 1,122,472 | 0 1,122,472 | 1,101 |
| 7 | | | | | | |
| 8 | | Total Intangibles | \$1,743,392 | \$1,743,392 | \$0 \$1,743,392 | \$1,722 |
| 9 | | | | | | |
| 10 | | Source of Supply and Pumping Plant | | | | |
| 11 | 303.2 | Land and Land Rights - SS | \$1,390,508 | \$1,390,508 | \$0 \$1,390,508 | \$1,390 |
| 12 | 304.2 | Structures and Improvements - SS | 30,418,376 | 30,418,376 | 0 30,418,376 | 30,437 |
| 13 | 305.2 | Collecting and Impounding Reservoirs | 848,562 | 848,562 | 0 848,562 | 848 |
| 14 | 306.2 | Lake, River and Other Intakes | 2,175,567 | 2,175,567 | 0 2,175,567 | 2,039 |
| 15 | 307.2 | Wells and Springs | 0 | 0 | 0 0 | |
| 16 | 308.2 | Infiltration Galleries & Tunnels | 0 | 0 | 0 0 | |
| 17 | 309.2 | Supply Mains | 18,560,152 | 18,560,152 | 0 18,560,152 | 18,560 |
| 18 | 310.2 | Power Generation Equip | 7,837,936 | 7,837,936 | 0 7,837,936 | 7,165 |
| 19 | 311.2 | Power Equipment SS | 41,133,247 | 41,133,247 | 0 41,133,247 | 39,922 |
| 20 | 339.2 | Other Plant & Equip SS | 0 | 0 | 0 0 | |
| 21 | | | | | | |
| 22 | | Total Source of Supply & Pumping | \$102,364,348 | \$102,364,348 | \$0 \$102,364,348 | \$100,364 |
| 23 | | | | | <u> </u> | · · |
| 24 | | Water Treatment Plant | | | | |
| 25 | 303.3 | Land and Land Rights WT | \$800,183 | \$800,183 | \$0 \$800,183 | \$800 |
| 26 | 304.3 | Structures and Improvements WT | 47,271,142 | 47,271,142 | 0 47,271,142 | 46,487 |
| 27 | 311.3 | Pumping Equipment WT | 669,901 | 669,901 | 0 669,901 | 669 |
| 28 | 320.3 | Water Treatment Equipment | 71,241,408 | 71,241,408 | 0 71,241,408 | 64,794 |
| 29 | 339.3 | Other Plant & Equip WT | 0 | 0 | 0 0 | |
| 30 | | | | | | |
| 31 | | Total Water Treatment | \$119,982,634 | \$119,982,634 | \$0 \$119,982,634 | \$112,751 |
| 32 | | | | | | |
| 33 | | Transmission and Distribution Plant | | | | |
| 34 | 303.4 | Land and Land Rights TD | \$7,600,225 | \$7,600,225 | \$0 \$7,600,225 | \$7,565 |
| 35 | 304.4 | Structures and Improvements TD | 1,499,718 | 1,499,718 | 0 1,499,718 | 1,500 |
| 36 | 311.4 | Pumping Equipment TD | 1,633,648 | 1,633,648 | 0 1,633,648 | 1,640 |
| 37 | 330.4 | Dist Reservoirs & Stanpipes | 19,769,547 | 19,769,547 | 0 19,769,547 | 19,710 |
| 38 | 331.4 | TD Mains | 341,078,169 | 341,078,169 | 0 341,078,169 | 336,741 |
| 39 | 333.4 | Services | 56,762,147 | 56,762,147 | 0 56,762,147 | 55,894 |
| 40 | 334.4 | Meters & Meter Installations | 61,143,715 | 61,143,715 | 0 61,143,715 | 59,980 |
| 41 | 335.4 | Hydrants | 24,632,731 | 24,632,731 | 0 24,632,731 | 24,14 |
| 42 | 336.4 | Backflow Prevention Devices | 0 | 0 | 0 0 | |
| 43 | 339.4 | Other Plant & Equip TD | 0 | 0 | 0 0 | |
| 44 | | | | | | |
| 45 | | Total Transmission and Distribution | \$514,119,900 | \$514,119,900 | \$0 \$514,119,900 | \$507,174 |

KENTUCKY AMERICAN WATER COMPANY Case No. 2018-00358 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS Forecast Year at 6/30/2020

DATA: ____ BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1

EXHIBIT 37, SCHEDULE B-2.1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

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| | | | | Forecasted | | | | |
|------|----------|----------------------------------|---------------|----------------|----------------|------------|---------------|--------------|
| Line | NARUC 96 | | | Jurisdictional | | | Adjusted | 13 Month |
| No. | Acct No. | Account Title | Forecasted | Percent | Jurisdictional | Adjustment | Jurisdiction | Average |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | General Plant | | | | | | |
| 4 | 303.5 | Land & Land Rights AG | \$0 _ | 100% | \$0 | \$0 | \$0 | \$1 |
| 5 | 304.5 | Structures and Improvements AG | 19,131,686 | | 19,131,686 | 0 | 19,131,686 | 18,353,10 |
| 6 | 340.5 | Office Furniture and Equipment | 26,413,769 | | 26,413,769 | 0 | 26,413,769 | 24,935,98 |
| 7 | 341.5 | Transportation Equipment | 7,900,512 | | 7,900,512 | 0 | 7,900,512 | 7,697,59 |
| 8 | 342.5 | Stores Equipment | 37,249 | | 37,249 | 0 | 37,249 | 45,66 |
| 9 | 343.5 | Tools, Shop and Garage Equipment | 3,301,367 | | 3,301,367 | 0 | 3,301,367 | 3,162,56 |
| 10 | 344.5 | Laboratory Equipment | 1,342,997 | | 1,342,997 | 0 | 1,342,997 | 1,360,34 |
| 11 | 345.5 | Power Operated Equipment | 1,336,669 | | 1,336,669 | 0 | 1,336,669 | 1,340,16 |
| 12 | 346.5 | Communication Equipment | 4,088,363 | | 4,088,363 | 0 | 4,088,363 | 4,002,48 |
| 13 | 347.5 | Miscellaneous Equipment | 5,742,007 | | 5,742,007 | 0 | 5,742,007 | 5,345,71 |
| 14 | 348.5 | Other Tangible Property | 204,546 | | 204,546 | 0 | 204,546 | 200,44 |
| 15 | | | | | | | | |
| 16 | | Total General | \$69,499,164 | - | \$69,499,164 | \$0 | \$69,499,164 | \$66,444,07 |
| 17 | | | | - | • | | | |
| 18 | Various | Acquisitions | \$2,348,828 | | \$2,348,828 | \$0 | \$2,348,828 | \$2,348,82 |
| 19 | | | | = | | | | |
| | | Total Utility Plant in Service | \$810,058,267 | | \$810,058,267 | \$0 | \$810,058,267 | \$790,806,08 |
| | | | \$610,630,207 | = | +,,, | | T/ | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPOSED ADJUSTMENTS TO PLANT IN SERVICE Base Year at 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: W/P-1

EXHIBIT 37, SCHEDULE B-2.2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 1 OF 2

| | | | Total | | | Workpaper | |
|------|----------|---------------|------------|----------------|----------------|-----------|-----------------------------------|
| Line | | | Company | Jurisdictional | Jurisdictional | Reference | |
| No. | Acct No. | Account Title | Adjustment | Percent | Adjustment | Number | Description/Purpose of Adjustment |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | NONE | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| | | | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPOSED ADJUSTMENTS TO PLANT IN SERVICE Forecast Year at 6/30/2020

DATA: ____BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2
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| Line No. | Acct No. | Account Title | Total Company Adjustment | Jurisdictional Percent | Jurisdictional Adjustment | Workpaper Reference Number | Description/Purpose of Adjustment |
|-------------|----------|---------------|--------------------------------|---------------------------|------------------------------|----------------------------------|-----------------------------------|
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | NONE | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| | | | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS Base Year for the 12 Months Ended 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: W/P-1

EXHIBIT 37, SCHEDULE B-2.3

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 1 OF 4

| Line | NARUC 96 | | Base Period Beginning | | | Tr | ansfers/Reclassifications | Base Period Other Accts Ending |
|------|----------|---|--------------------------|--------------|-------------|--------|---------------------------|--------------------------------|
| No. | Acct No. | Account Title | Balance | Additions | Retirements | Amount | Explanation | Involved Balance |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | Intangible Plant | | | | | | |
| 4 | 301.1 | Organization | \$37,450 | \$513,209 | \$0 | \$0 | | \$550,660 |
| 5 | 302.1 | Franchise/Consents | 70,261 | 0 | 0 | 0 | | 70,261 |
| 6 | 339.1 | Other Plant & Equip Intangible | 713,074 | 411,141 | 43,725 | | | 1,080,490 |
| 7 | | 4.1. | -,- | , | -, | | | , , |
| 8 | | Total Intangibles | \$820,785 | \$924,350 | \$43,725 | \$0 | _ | \$1,701,411 |
| 9 | | | | , - , | , | | = | |
| 10 | | Source of Supply and Pumping Plant | | | | | | |
| 11 | 303.2 | Land and Land Rights - SS | \$1,390,508 | \$0 | \$0 | \$0 | | \$1,390,508 |
| 12 | 304.2 | Structures and Improvements SS | 30,329,397 | 167,347 | 28,082 | 0 | | 30,468,663 |
| 13 | 305.2 | Collecting and Impounding Reservoirs | 852,536 | 0 | 3,037 | 0 | | 849,500 |
| 14 | 306.2 | Lake, River and Other Intakes | 1,680,525 | 115,403 | 167 | 0 | | 1,795,762 |
| 15 | 307.2 | Wells and Springs | 1,000,525 | 113,403 | 0 | 0 | | 1,755,762 |
| 16 | 308.2 | Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | | 0 |
| 17 | 309.2 | Supply Mains | 18,570,602 | 0 | 10,123 | 0 | | 18,560,480 |
| 18 | 310.2 | Power Generation Equipment | 5,692,557 | 1,219,021 | 20,084 | 0 | | 6,891,493 |
| 19 | 311.2 | Pumping Equipment SS | 34,470,713 | 2,836,410 | 246,758 | 0 | | 37,060,365 |
| 20 | 339.2 | Other Plant & Equipment SS | 34,470,713 | 2,830,410 | 240,738 | 0 | | 37,000,303 |
| 21 | 339.2 | Other Flant & Equipment 33 | 0 | U | U | U | | U |
| | | Total Course of | \$03.00C.030 | Ć4 220 404 | ć200.2E0 | ćo | _ | 607.046.760 |
| 22 | | Total Source of Supply & Pumping | \$92,986,838 | \$4,338,181 | \$308,250 | \$0 | _ | \$97,016,769 |
| 23 | | | | | | | | |
| 24 | | Water Treatment Plant | | 4- | | | | |
| 25 | 303.3 | Land and Land Rights WT | \$800,183 | \$0 | \$0 | \$0 | | \$800,183 |
| 26 | 304.3 | Structures and Improvements WT | 40,248,774 | 796,869 | 80,636 | 0 | | 40,965,007 |
| 27 | 311.3 | Pumping Equipment WT | 0 | 669,901 | 0 | 0 | | 669,901 |
| 28 | 320.3 | Water Treatment Equipment | 54,995,884 | 1,245,676 | 235,307 | 0 | | 56,006,253 |
| 29 | 339.3 | Other Plant & Equipment WT | 0 | 0 | 0 | 0 | | 0 |
| 30 | | | | | | | _ | |
| 31 | | Total Water Treatment | \$96,044,841 | \$2,712,446 | \$315,943 | \$0 | <u> </u> | \$98,441,344 |
| 32 | | | | | | | | |
| 33 | | Transmission and Distribution Plant | | | | | | |
| 34 | 303.4 | Land and Land Rights TD | \$7,550,225 | \$0 | \$0 | \$0 | | \$7,550,225 |
| 35 | 304.4 | Structures and Improvements TD | 1,505,794 | 0 | 5,053 | 0 | | 1,500,741 |
| 36 | 311.4 | Pumping Equipment TD | 1,248,508 | 410,504 | 8,372 | 0 | | 1,650,640 |
| 37 | 330.4 | Dist Reservoirs & Standpipes | 19,563,068 | 76,936 | 39,970 | 0 | | 19,600,033 |
| 38 | 331.4 | TD Mains | 318,484,687 | 10,138,610 | 296,327 | 0 | | 328,326,970 |
| 39 | 333.4 | Services | 52,719,377 | 1,716,267 | 83,579 | 0 | | 54,352,066 |
| 40 | 334.4 | Meter & Meter Installations | 53,680,763 | 4,364,733 | 140,999 | 0 | | 57,904,497 |
| 41 | 335.4 | Hydrants | 22,604,347 | 869,601 | 168,151 | 0 | | 23,305,797 |
| 42 | 336.4 | Backflow Prevention Devices | 0 | 0 | 0 | 0 | | 0 |
| 43 | 339.4 | Other Plant & Equip TD | 0 | 0 | 0 | 0 | | 0 |
| 44 | | • • | | | | | | |
| | | Total Transmission and Distribution | \$477,356,769 | \$17,576,652 | \$742,452 | \$0 | | \$494,190,970 |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS Base Year for the 12 Months Ended 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: X_ORIGINAL _UPDATED _ REVISED WORKPAPER REFERENCE NO(S).: W/P-1

24 25

EXHIBIT 37, SCHEDULE B-2.3

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

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| Line | NARUC 96 | | Base Period Beginning | | | Tran | nsfers/Reclassifications | Base Period Other Accts Ending |
|------|----------|----------------------------------|--------------------------|--------------|-------------|--------|--------------------------|-----------------------------------|
| No. | Acct No. | Account Title | Balance | Additions | Retirements | Amount | Explanation | Involved Balance |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | General Plant | | | | | | |
| 4 | 303.5 | Land & Land Rights AG | \$0 | \$0 | \$0 | \$0 | | \$0 |
| 5 | 304.5 | Structures and Improvements AG | 17,353,816 | 227,045 | 22,548 | 0 | | 17,558,313 |
| 6 | 340.5 | Office Furniture and Equipment | 18,887,463 | 3,938,904 | 448,886 | 0 | | 22,377,481 |
| 7 | 341.5 | Transportation Equipment | 7,081,168 | 501,412 | 371,385 | 0 | | 7,211,194 |
| 8 | 342.5 | Stores Equipment | 68,094 | 0 | 8,412 | 0 | | 59,682 |
| 9 | 343.5 | Tools, Shop and Garage Equipment | 2,567,638 | 245,457 | 72,166 | 0 | | 2,740,929 |
| 10 | 344.5 | Laboratory Equipment | 1,331,935 | 91,788 | 34,455 | 0 | | 1,389,268 |
| 11 | 345.5 | Power Operated Equipment | 1,349,188 | 312 | 3,499 | 0 | | 1,346,001 |
| 12 | 346.5 | Communication Equipment | 3,910,620 | 6,670 | 102,797 | 0 | | 3,814,493 |
| 13 | 347.5 | Miscellaneous Equipment | 1,892,461 | 1,545,555 | 20,067 | 0 | | 3,417,949 |
| 14 | 348.5 | Other Tangible Property | 117,628 | 80,369 | 1,773 | 0 | | 196,224 |
| 15 | | | | | | | | |
| 16 | | Total General | \$54,560,011 | \$6,637,513 | \$1,085,989 | \$0 | | \$60,111,534 |
| 17 | | | - | | | | | |
| 18 | Various | Acquisitions | 0 | 2,348,828 | 0 | 0 | | 2,348,828 |
| 19 | | | - | | | | | |
| 20 | | Total Utility Plant in Service | \$721,769,244 | \$34,537,969 | \$2,496,358 | \$0 | | \$753,810,856 |
| 21 | | • | | | | | | |
| 22 | | | | | | | | |
| 23 | | | | | | | | |
| | | | | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS Forecast Year for the 12 Months Ended June 30, 2020

DATA: ____ BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-1

EXHIBIT 37, SCHEDULE B-2.3

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

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| Line | NARUC 96 | | Beginning | | | Trar | nsfers/Reclassifications | Other Accts | Fore. Period Ending | 13 Month |
|----------|---------------|--------------------------------------|---------------|--------------|-------------|--------|--------------------------|-------------|----------------------------|----------------------------|
| No. | Acct No. | Account Title | Balance | Additions | Retirements | Amount | Explanation | Involved | Balance | Average |
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | | Intangible Plant | | | | | | | | |
| 4 | 301.1 | Organization | \$550,660 | \$0 | \$0 | \$0 | | | \$550,660 | \$550,660 |
| 5 | 302.1 | Franchise/Consents | 70,261 | 0 | 0 | 0 | | | 70,261 | 70,261 |
| 6 | 339.1 | Other Plant & Equip Intangibles | 1,082,698 | 63,750 | 23,977 | 0 | | | 1,122,472 | 1,101,179 |
| 7 | | | | | | | | | | |
| 8 | | Total Intangibles | \$1,703,619 | \$63,750 | \$23,977 | \$0 | | | \$1,743,392 | \$1,722,100 |
| 9 | | | | | | | | | | |
| 10 | | Source of Supply and Pumping Plant | | | | | | | | |
| 11 | 303.2 | Land and Land Rights - SS | \$1,390,508 | \$0 | \$0 | \$0 | | | \$1,390,508 | \$1,390,508 |
| 12 | 304.2 | Structures and Improvements SS | 30,456,091 | 0 | 37,715 | 0 | | | 30,418,376 | 30,437,234 |
| 13 | 305.2 | Collecting and Impounding Reservoirs | 849,265 | 0 | 703 | 0 | | | 848,562 | 848,914 |
| 14 | 306.2 | Lake, River and Other Intakes | 1,881,151 | 294,750 | 333 | 0 | | | 2,175,567 | 2,039,811 |
| 15 | 307.2 | Wells and Springs | 0 | 0 | 0 | 0 | | | 0 | |
| 16 | 308.2 | Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | | | 0 | C |
| 17 | 309.2 | Supply Mains | 18,560,398 | 0 | 245 | 0 | | | 18,560,152 | 18,560,275 |
| 18 | 310.2 | Power Generation Equipment | 6,878,104 | 1,000,000 | 40,168 | 0 | | | 7,837,936 | 7,165,712 |
| 19 | 311.2 | Pumping Equipment SS | 38,984,398 | 2,491,249 | 342,401 | 0 | | | 41,133,247 | 39,922,272 |
| 20 | 339.2 | Other Plant & Equipment SS | 0 | 0 | 0 | 0 | | | 0 | (|
| 21 | 333. 2 | other ridit a Equipment 55 | · · | · · | ŭ | · · | | | · · | |
| 22 | | Total Source of Supply & Pumping | \$98,999,915 | \$3,786,000 | \$421,566 | \$0 | | | \$102,364,348 | \$100,364,726 |
| 23 | | Total Source of Supply & Fullpling | | 75,700,000 | Ş421,300 | γo | | | \$102,50 1 ,540 | \$100,50 4 ,720 |
| 24 | | Water Treatment Plant | | | | | | | | |
| 25 | 303.3 | Land and Land Rights WT | \$800,183 | \$0 | \$0 | \$0 | | | \$800,183 | \$800,183 |
| 26 | 304.3 | Structures and Improvements WT | 42,341,256 | 5,048,285 | 118,399 | 0 | | | 47,271,142 | 46,487,352 |
| 27 | 311.3 | Pumping Equipment WT | 669,901 | 3,048,283 | 110,399 | 0 | | | 669,901 | 669,901 |
| 28 | 320.3 | | 57,145,667 | 14,462,604 | 366,864 | 0 | | | | 64,794,042 |
| 28 29 | | Water Treatment Equipment | 57,145,007 | 14,462,604 | 300,804 | 0 | | | 71,241,408 0 | 64,794,042 |
| 30 | 339.3 | Other Plant & Equipment WT | U | U | U | U | | | U | U |
| | | | 4400.057.007 | Å10 E10 000 | 4405.000 | 40 | | | 4440 000 504 | 4442 754 470 |
| 31 | | Total Water Treatment | \$100,957,007 | \$19,510,889 | \$485,263 | \$0 | | | \$119,982,634 | \$112,751,478 |
| 32 | | | | | | | | | | |
| 33 | | Transmission and Distribution Plant | | | | | | | | |
| 34 | 303.4 | Land and Land Rights TD | \$7,550,225 | \$50,000 | \$0 | | | | \$7,600,225 | \$7,565,466 |
| 35 | 304.4 | Structures and Improvements TD | 1,500,485 | 0 | 767 | 0 | | | 1,499,718 | 1,500,101 |
| 36 | 311.4 | Pumping Equipment TD | 1,646,392 | 0 | 12,744 | 0 | | | 1,633,648 | 1,640,020 |
| 37 | 330.4 | Dist Reservoirs & Standpipes | 19,636,037 | 196,500 | 62,990 | 0 | | | 19,769,547 | 19,710,426 |
| 38 | 331.4 | TD Mains | 330,455,137 | 11,074,031 | 450,999 | 0 | | | 341,078,169 | 336,741,627 |
| 39 | 333.4 | Services | 54,856,035 | 2,034,005 | 127,893 | 0 | | | 56,762,147 | 55,894,826 |
| 40 | 334.4 | Meter & Meter Installations | 58,610,969 | 2,602,839 | 70,093 | 0 | | | 61,143,715 | 59,980,288 |
| 41 | 335.4 | Hydrants | 23,596,685 | 1,082,731 | 46,686 | 0 | | | 24,632,731 | 24,142,124 |
| 42 | 336.4 | Backflow Prevention Devices | 0 | 0 | 0 | 0 | | | 0 | C |
| 43 | 339.4 | Other Plant & Equip TD | 0 | 0 | 0 | 0 | | | 0 | C |
| 44 | | | | | | | | | | |
| 45 | | Total Transmission and Distribution | \$497,851,965 | \$17,040,106 | \$772,172 | \$0 | | | \$514,119,900 | \$507,174,879 |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS Forecast Year for the 12 Months Ended June 30, 2020

EXHIBIT 37, SCHEDULE B-2.3

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 4 OF 4

Witness Responsible: Melissa Schwarzell

DATA: ____BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-1

| | | | | | | | | | Fore. Period | |
|------|----------|----------------------------------|---------------|--------------|-------------|--------|--------------------------|-------------|---------------|---------------|
| Line | NARUC 96 | | Beginning | | | Tran | nsfers/Reclassifications | Other Accts | Ending | 13 Month |
| No. | Acct No. | Account Title | Balance | Additions | Retirements | Amount | Explanation | Involved | Balance | Average |
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | | General Plant | | | | | | | | |
| 4 | 303.5 | Land & Land Rights AG | \$0 | \$0 | \$0 | \$0 | | | \$0 | \$0 |
| 5 | 304.5 | Structures and Improvements AG | 17,748,282 | 1,428,500 | 45,096 | 0 | | | 19,131,686 | 18,353,106 |
| 6 | 340.5 | Office Furniture and Equipment | 23,355,470 | 3,596,522 | 538,223 | 0 | | | 26,413,769 | 24,935,980 |
| 7 | 341.5 | Transportation Equipment | 7,348,524 | 680,000 | 128,012 | 0 | | | 7,900,512 | 7,697,595 |
| 8 | 342.5 | Stores Equipment | 54,074 | 0 | 16,825 | 0 | | | 37,249 | 45,661 |
| 9 | 343.5 | Tools, Shop and Garage Equipment | 2,781,618 | 664,080 | 144,332 | 0 | | | 3,301,367 | 3,162,566 |
| 10 | 344.5 | Laboratory Equipment | 1,377,701 | 0 | 34,703 | 0 | | | 1,342,997 | 1,360,349 |
| 11 | 345.5 | Power Operated Equipment | 1,343,668 | 0 | 6,999 | 0 | | | 1,336,669 | 1,340,169 |
| 12 | 346.5 | Communication Equipment | 3,936,450 | 233,000 | 81,088 | 0 | | | 4,088,363 | 4,002,483 |
| 13 | 347.5 | Miscellaneous Equipment | 3,730,799 | 2,030,670 | 19,462 | 0 | | | 5,742,007 | 5,345,716 |
| 14 | 348.5 | Other Tangible Property | 196,842 | 11,250 | 3,546 | 0 | | | 204,546 | 200,446 |
| 15 | | | | | | | | | | |
| 16 | | Total General | \$61,873,428 | \$8,644,022 | \$1,018,285 | \$0 | | | \$69,499,164 | \$66,444,071 |
| 17 | | | | | | | | | | |
| 18 | Various | Acquistions | 2,348,828 | 0 | 0 | 0 | | | 2,348,828 | 2,348,828 |
| 19 | | | · | | | | | | | |
| 20 | | Total Utility Plant in Service | \$763,734,762 | \$49,044,767 | \$2,721,262 | \$0 | | | \$810,058,267 | \$790,806,081 |
| 21 | | | | | • | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPERTY MERGED OR ACQUIRED Base Year at 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.4 Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 1 OF 2 Witness Responsible: Melissa Schwarzell

| Line | | | Acquisition | Coot | Acquisition | Commission | |
|------|----------|-------------------------|-------------|-----------|-------------|------------|--|
| | | | · | Cost | • | Approval | |
| No. | Acct No. | Description of Property | Cost | Basis | Adjustment | Date | Explanation of Treatment |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | Various | Water Plant Assets | \$1,175,509 | \$929,841 | \$245,668 | | Proposed Treatment: Cost basis and UPAA included in rate base. Assets |
| 4 | | | | | | | depreciated using KAWC composite rates and UPAA amortized over 10 years. |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPERTY MERGED OR ACQUIRED Forecast Year at 6/30/2020

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED
WORKPAPER REFERENCE NO(5).:

EXHIBIT 37, SCHEDULE B-2.4
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xisxjSch B-2 PAGE 2 OF 2

| | | | | | | Commission | |
|------|----------|-------------------------|-------------|-------|-------------|------------|--------------------------|
| Line | | | Acquisition | Cost | Acquisition | Approval | |
| No. | Acct No. | Description of Property | Cost | Basis | Adjustment | Date | Explanation of Treatment |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | NONE | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| | | | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 LEASED PROPERTY Base Year at 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.5
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 1 OF 2

| Line No. | Identification or Ref No. | Description and Use of Property | Name of Lessee | Frequency of Payment | Amount of Lease Payment | Dollar Value of Property | Explain Method of Capitalization |
|-------------|---------------------------|------------------------------------|-------------------|----------------------|-------------------------------|--------------------------------|----------------------------------|
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | NONE | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 LEASED PROPERTY Forecast Year at 6/30/2020

DATA: ____BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.5
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2
PAGE 2 OF 2

| | | | | | Amount | Dollar | |
|------|----------------|-----------------|---------|------------|----------|----------|----------------------------------|
| Line | Identification | Description and | Name of | Frequency | of Lease | Value of | |
| No. | or Ref No. | Use of Property | Lessee | of Payment | Payment | Property | Explain Method of Capitalization |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | NONE | | | | | |
| | | | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE Base Year at 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.6

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 1 OF 2

Witness Responsible: Melissa Schwarzell

| | | | | | Net | | | | | | |
|------|----------------------------|-------------|----------|--------------|----------|--------|------------------|-------------|--------|----------|-------------|
| Line | | Acquisition | Original | Accumulated | Original | | Revenue Realized | | | Expense | es Incurred |
| No. | ption/Location of Property | Date | Cost | Depreciation | Cost | Amount | Acct No. | Description | Amount | Acct No. | Description |

NOT APPLICABLE IN THIS RATE CASE

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE Forecast Year at 6/30/2020

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

2 3

EXHIBIT 37, SCHEDULE B-2.6 Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 2 OF 2

Witness Responsible: Melissa Schwarzell

| | | | | | Net | | | | | | |
|------|----------------------------|-------------|----------|--------------|----------|--------|------------------|-------------|--------|----------|-------------|
| Line | | Acquisition | Original | Accumulated | Original | | Revenue Realized | | | Expense | s Incurred |
| No. | ption/Location of Property | Date | Cost | Depreciation | Cost | Amount | Acct No. | Description | Amount | Acct No. | Description |
| 1 | | | | | | | | | | | |

NOT APPLICABLE IN THIS RATE CASE

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPERTY EXCLUDED FROM RATE BASE Base Year at 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.7

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 1 OF 2

| | | | | | | Net | | | | |
|------|-----------|-------------|------------|----------|--------------|----------|--------|-------------------|-------------|-----------------------|
| Line | | | In-Service | Original | Accumulated | Original | Perio | d Revenue and Exp | enses | |
| No. | Acct. No. | Description | Date | Cost | Depreciation | Cost | Amount | Acct No. | Description | Reasons for Exclusion |
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 2 | | | | NONE | | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPERTY EXCLUDED FROM RATE BASE Forecast Year at 6/30/2020

DATA: ____BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.7 Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 2 OF 2

| | | | | | | Net | | | | |
|------|-----------|-------------|------------|----------|--------------|----------|--------|-----------------|-------------|-----------------------|
| Line | | | In-Service | Original | Accumulated | Original | Perio | d Revenue and E | xpenses | |
| No. | Acct. No. | Description | Date | Cost | Depreciation | Cost | Amount | Acct No. | Description | Reasons for Exclusion |
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 2 | | | | NONE | | | | | | |

EXHIBIT 37, SCHEDULE B-3

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 ACCUMULATED DEPRECIATION AND AMORTIZATION Base Year at 2/28/19

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 1 of 4 Witness Responsible: Melissa Schwarzell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-2

| | | | Base Period | | A | ccumulated Reserve Balance | es | |
|----------------|----------------|--|---------------------|--------------|----------------|----------------------------|---|-------------|
| Line | NARUC 96 | | Total | Total | Jurisdictional | Jurisdictional | | Adjuste |
| No. | Acct No. | Account Title | Company | Company | Percent | Total | Adjustments | Jurisdicti |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | 201.1 | Intangible Plant | ¢550,660 | ćo | 1000/ | ćo | \$0 | |
| 5 | 301.1 | Organization | \$550,660 | \$0 0 | 100% | \$0 0 | Ş0 | |
| 6 | 302.1 339.1 | Franchise/Consents Other Palant & Equip Intangible | 70,261 1,080,490 | | | ŭ | | 45 |
| 7 | 339.1 | Other Palant & Equip intangible | 1,080,490 | 450,237 | | 450,237 | | 45 |
| 8 | | Total Intangibles | \$1,701,411 | \$450,237 | | \$450,237 | \$0 | \$45 |
| 9 | | rotal mangioles | \$1,761,411 | Ş430,237 | | Ç430,237 | - | γ +5 |
| 10 | | Source of Supply and Pumping Plant | | | | | | |
| 11 | 303.2 | Land and Land Rights - SS | \$1,390,508 | \$0 | | \$0 | \$0 | |
| 12 | 304.2 | Structures and Improvements SS | 30,468,663 | 6,853,782 | | 6,853,782 | 0 | 6,85 |
| 13 | 305.2 | Collecting and Impounding Reservoirs | 849,500 | 315,738 | | 315,738 | 0 | 31 |
| 14 | 306.2 | Lake, River and Other Intakes | 1,795,762 | 519,314 | | 519,314 | 0 | 51 |
| 15 | 307.2 | Wells and Springs | 0 | 0 | | 0 | 0 | 51 |
| 16 | 308.2 | Infiltration Galleries & Tunnels | 0 | 0 | | 0 | 0 | |
| 17 | 309.2 | Supply Mains | 18,560,480 | 4,782,802 | | 4,782,802 | 0 | 4,78 |
| 18 | 310.2 | Power Generation Equip | 6,891,493 | 856,613 | | 856,613 | 0 | 85 |
| 19 | 311.2 | Pumping Equipment SS | 37,060,365 | 5,143,614 | | 5,143,614 | 0 | 5,14 |
| 20 | 339.2 | Other Plant & Equip SS | 0 | 0 | | 0 | 0 | -,- |
| 21 | 354.2 | Other Plant & Equip WT | 0 | 0 | | 0 | 0 | |
| 22 | | The second of th | | | | | | |
| 23 | | Total Source of Supply & Pumping | \$97,016,769 | \$18,471,863 | | \$18,471,863 | \$0 | \$18,47 |
| 24 | | | | | | | | |
| 25 | | Water Treatment Plant | | | | | | |
| 26 | 303.3 | Land and Land Rights | \$800,183 | \$0 | | \$0 | \$0 | |
| 27 | 304.3 | Structures and Improvements | 40,965,007 | 8,073,057 | | 8,073,057 | 0 | 8,07 |
| 28 | 311.3 | Pumping Equipment WT | 669,901 | 9,012 | | 9,012 | 0 | |
| 29 | 320.3 | Water Treatment Equipment | 56,006,253 | 14,372,300 | | 14,372,300 | 0 | 14,37 |
| 30 | 339.3 | Other Plant & Equip WT | 0 | 0 | | 0 | 0 | |
| 31 | | | | | | | | |
| 32 | | Total Water Treatment | \$98,441,344 | \$22,454,369 | | \$22,454,369 | \$0 | \$22,45 |
| 33 | | | | | | | | |
| 34 | | Transmission and Distribution Plant | | | | | | |
| 35 | 303.4 | Land and Land Rights TD | \$7,550,225 | \$0 | | \$0 | \$0 | |
| 36 | 304.4 | Struct & Improve TD | 1,500,741 | 669,323 | | 669,323 | 0 | 66 |
| 37 | 311.4 | Pumping Equipment TD | 1,650,640 | (54,818) | | (54,818) | 0 | (5 |
| 38 | 330.4 | Dist Reservoirs & Standpipes | 19,600,033 | 5,484,139 | | 5,484,139 | 0 | 5,48 |
| 39 | 331.4 | TD Mains | 328,326,970 | 66,417,978 | | 66,417,978 | 0 | 66,41 |
| 40 | 333.4 | Services | 54,352,066 | 27,629,615 | | 27,629,615 | 0 | 27,62 |
| 41 | 334.4 | Meters & Meter Installations | 57,904,497 | 12,903,364 | | 12,903,364 | 0 | 12,90 |
| 42 | 335.4 | Hydrants | 23,305,797 | 4,872,776 | | 4,872,776 | 0 | 4,87 |
| | 336.4 | Backflow Prevention Devices | 0 | 0 | | 0 | 0 | |
| 43 | | | | | | | | |
| 43 44 45 | 339.4 | Other Plant & Equip TD | 0 | 0 | | 0 | 0 | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 ACCUMULATED DEPRECIATION AND AMORTIZATION Base Year at 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: W/P-1-2

24 25 EXHIBIT 37, SCHEDULE B-3

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 2 of 4

| | | | Base Period | | A | ccumulated Reserve Balance | es | |
|------|----------|----------------------------------|---------------|---------------|----------------|----------------------------|-------------|---------------|
| Line | NARUC 96 | | Total | Total | Jurisdictional | Jurisdictional | | Adjusted |
| No. | Acct No. | Account Title | Company | Company | Percent | Total | Adjustments | Jurisdiction |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | General Plant | | | | | | |
| 4 | 303.5 | Land & Land Rights AG | \$0 | \$0 | 100% | \$0 | \$0 | \$0 |
| 5 | 304.5 | Struct & Improve AG | 17,558,313 | 4,058,142 | | 4,058,142 | 0 | 4,058,142 |
| 6 | 340.5 | Office Furniture and Equipment | 22,377,481 | 12,265,331 | | 12,265,331 | 0 | 12,265,331 |
| 7 | 341.5 | Transportation Equipment | 7,211,194 | 2,533,448 | | 2,533,448 | 0 | 2,533,448 |
| 8 | 342.5 | Stores Equipment | 59,682 | (3,898) | | (3,898) | 0 | (3,898) |
| 9 | 343.5 | Tools, Shop and Garage Equipment | 2,740,929 | 1,121,186 | | 1,121,186 | 0 | 1,121,186 |
| 10 | 344.5 | Laboratory Equipment | 1,389,268 | 470,872 | | 470,872 | 0 | 470,872 |
| 11 | 345.5 | Power Operated Equipment | 1,346,001 | 968,225 | | 968,225 | 0 | 968,225 |
| 12 | 346.5 | Communication Equipment | 3,814,493 | 1,275,252 | | 1,275,252 | 0 | 1,275,252 |
| 13 | 347.5 | Miscellaneous Equipment | 3,417,949 | 884,963 | | 884,963 | 0 | 884,963 |
| 14 | 348.5 | Other Tangible Property | 196,224 | 130,321 | | 130,321 | 0 | 130,321 |
| 15 | | | | | | | | |
| 16 | | | | | | | | |
| 17 | | Total General | \$60,111,534 | \$23,703,842 | | \$23,703,842 | \$0 | \$23,703,842 |
| 18 | | | · | | | | | |
| 19 | Various | Acquistions | 2,348,828 | 1,344,041 | | 1,344,041 | 0 | 1,344,041 |
| 20 | | | · | | | | | |
| 21 | | Total Utility Plant in Service | \$753,810,856 | \$184,346,729 | | \$184,346,729 | \$0 | \$184,346,729 |
| 22 | | | | | | | | |
| 23 | | | | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 ACCUMULATED DEPRECIATION AND AMORTIZATION Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-3

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 3 of 4

Witness Responsible: Melissa Schwarzell

DATA: ___BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: _X_ORIGINAL __UPDATED __REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-2

| | | | Forecasted | | | ulated Reserve Bala | nces | | |
|------|----------|--|---------------|---------------|----------------|---------------------|------------|---------------|--------------|
| Line | NARUC 96 | | Period Total | Total | Jurisdictional | Jurisdictional | | Adjusted | 13 Month |
| No. | Acct No. | Account Title | Company | Company | Percent | Total | Adjustment | Jurisdiction | Average |
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | Intangible Plant | | | | | | 4- | |
| 4 | 301.1 | Organization | \$550,660 | \$0 | 100% | \$0 | \$0 | \$0 | \$ |
| 5 | 302.1 | Franchise/Consents | 70,261 | 0 | | 0 | 0 | 0 | - |
| 6 | 339.1 | Other Palant & Equip Intangible | 1,122,472 | 549,203 | | 549,203 | 0 | 549,203 | 511,00 |
| 7 | | | 44.740.000 | AF 10 200 | | ÅE 40 000 | 40 | ÁE 10 200 | Å=11.00 |
| 8 | | Total Intangibles | \$1,743,392 | \$549,203 | | \$549,203 | \$0 | \$549,203 | \$511,00 |
| 9 | | Course of Course of Dougrains Disast | | | | | | | |
| 10 | 202.2 | Source of Supply and Pumping Plant | 44 000 500 | 40 | | 40 | 40 | 40 | |
| 11 | 303.2 | Land and Land Rights - SS | \$1,390,508 | \$0 | | \$0 | \$0 | \$0 | \$ |
| 12 | 304.2 | Structures and Improvements SS | 30,418,376 | 7,733,386 | | 7,733,386 | 0 | 7,733,386 | 7,403,68 |
| 13 | 305.2 | Collecting and Impounding Reservoirs | 848,562 | 332,376 | | 332,376 | 0 | 332,376 | 326,13 |
| 14 | 306.2 | Lake, River and Other Intakes | 2,175,567 | 571,838 | | 571,838 | 0 | 571,838 | 551,19 |
| 15 | 307.2 | Wells and Springs | 0 | 0 | | 0 | 0 | 0 | |
| 16 | 308.2 | Infiltration Galleries & Tunnels | 0 | 0 | | 0 | 0 | 0 | |
| 17 | 309.2 | Supply Mains | 18,560,152 | 5,161,105 | | 5,161,105 | 0 | 5,161,105 | 5,019,24 |
| 18 | 310.2 | Power Generation Equip | 7,837,936 | 1,079,363 | | 1,079,363 | 0 | 1,079,363 | 992,35 |
| 19 | 311.2 | Pumping Equipment SS | 41,133,247 | 5,927,519 | | 5,927,519 | 0 | 5,927,519 | 5,617,29 |
| 20 | 339.2 | Other Plant & Equip SS | 0 | 0 | | 0 | 0 | 0 | |
| 21 | 354.2 | Other Plant & Equip WT | 0 | 0 | | 0 | 0 | 0 | |
| 22 | | | **** | | | | | | |
| 23 | | Total Source of Supply & Pumping | \$102,364,348 | \$20,805,588 | | \$20,805,588 | \$0 | \$20,805,588 | \$19,909,90 |
| 24 | | | | | | | | | |
| 25 | | Water Treatment Plant | | | | | | | |
| 26 | 303.3 | Land and Land Rights | \$800,183 | \$0 | | \$0 | \$0 | \$0 | Ş |
| 27 | 304.3 | Structures and Improvements | 47,271,142 | 9,450,488 | | 9,450,488 | 0 | 9,450,488 | 8,909,17 |
| 28 | 311.3 | Pumping Equipment WT | 669,901 | 33,397 | | 33,397 | 0 | 33,397 | 24,25 |
| 29 | 320.3 | Water Treatment Equipment | 71,241,408 | 15,856,568 | | 15,856,568 | 0 | 15,856,568 | 15,244,71 |
| 30 | 339.3 | Other Plant & Equip WT | 0 | 0 | | 0 | 0 | 0 | |
| 31 | | | | | | | | | |
| 32 | | Total Water Treatment | \$119,982,634 | \$25,340,452 | | \$25,340,452 | \$0 | \$25,340,452 | \$24,178,13 |
| 33 | | | | | | | | | |
| 34 | | <u>Transmission and Distribution Plant</u> | | | | | | | |
| 35 | 303.4 | Land and Land Rights TD | \$7,600,225 | \$0 | | \$0 | \$0 | \$0 | \$ |
| 36 | 304.4 | Struct & Improve TD | 1,499,718 | 687,340 | | 687,340 | 0 | 687,340 | 680,58 |
| 37 | 311.4 | Pumping Equipment TD | 1,633,648 | (10,306) | | (10,306) | 0 | (10,306) | (26,93 |
| 38 | 330.4 | Dist Reservoirs & Standpipes | 19,769,547 | 5,784,413 | | 5,784,413 | 0 | 5,784,413 | 5,671,42 |
| 39 | 331.4 | TD Mains | 341,078,169 | 72,101,352 | | 72,101,352 | 0 | 72,101,352 | 69,944,69 |
| 40 | 333.4 | Services | 56,762,147 | 29,747,752 | | 29,747,752 | 0 | 29,747,752 | 28,943,57 |
| 41 | 334.4 | Meters & Meter Installations | 61,143,715 | 15,189,108 | | 15,189,108 | 0 | 15,189,108 | 14,317,53 |
| 42 | 335.4 | Hydrants | 24,632,731 | 5,447,402 | | 5,447,402 | 0 | 5,447,402 | 5,228,41 |
| 43 | 336.4 | Backflow Prevention Devices | 0 | 0 | | 0 | 0 | 0 | |
| 44 | 339.4 | Other Plant & Equip TD | 0 | 0 | | 0 | 0 | 0 | |
| 45 | | | - | - | | | | | |
| 46 | | Total Transmission and Distribution | \$514,119,900 | \$128,947,061 | | \$128,947,061 | \$0 | \$128,947,061 | \$124,759,30 |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 ACCUMULATED DEPRECIATION AND AMORTIZATION Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-3

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 4 of 4

Witness Responsible: Melissa Schwarzell

DATA: ____BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: _X_ORIGINAL __UPDATED __REVISED
WORKPAPER REFERENCE NO(5): W/P-1-2

24 25

| | | | Forecasted | | Accum | nulated Reserve Bala | nces | | |
|------|----------|----------------------------------|---------------|---------------|----------------|----------------------|------------|---------------|-------------|
| Line | NARUC 96 | | Period Total | Total | Jurisdictional | Jurisdictional | | Adjusted | 13 Month |
| No. | Acct No. | Account Title | Company | Company | Percent | Total | Adjustment | Jurisdiction | Average |
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | General Plant | | | | | | | |
| 4 | 303.5 | Land & Land Rights AG | \$0 | \$0 | 100% | \$0 | \$0 | \$0 | : |
| 5 | 304.5 | Struct & Improve AG | 19,131,686 | 4,748,547 | | 4,748,547 | 0 | 4,748,547 | 4,485,16 |
| 6 | 340.5 | Office Furniture and Equipment | 26,413,769 | 15,503,751 | | 15,503,751 | 0 | 15,503,751 | 14,181,68 |
| 7 | 341.5 | Transportation Equipment | 7,900,512 | 3,389,365 | | 3,389,365 | 0 | 3,389,365 | 3,060,4 |
| 8 | 342.5 | Stores Equipment | 37,249 | (21,808) | | (21,808) | 0 | (21,808) | (14,93 |
| 9 | 343.5 | Tools, Shop and Garage Equipment | 3,301,367 | 1,130,224 | | 1,130,224 | 0 | 1,130,224 | 1,122,32 |
| 10 | 344.5 | Laboratory Equipment | 1,342,997 | 563,507 | | 563,507 | 0 | 563,507 | 529,97 |
| 11 | 345.5 | Power Operated Equipment | 1,336,669 | 1,011,023 | | 1,011,023 | 0 | 1,011,023 | 995,00 |
| 12 | 346.5 | Communication Equipment | 4,088,363 | 1,574,994 | | 1,574,994 | 0 | 1,574,994 | 1,462,4 |
| 13 | 347.5 | Miscellaneous Equipment | 5,742,007 | 1,195,757 | | 1,195,757 | 0 | 1,195,757 | 1,060,6 |
| 14 | 348.5 | Other Tangible Property | 204,546 | 138,330 | | 138,330 | 0 | 138,330 | 135,2 |
| 15 | | | | | | | | | |
| 16 | | | | | | | | | |
| 17 | | Total General | \$69,499,164 | \$29,233,691 | | \$29,233,691 | \$0 | \$29,233,691 | \$27,018,0 |
| 18 | | | | | | | | | |
| 19 | Various | Acquisitions | 2,348,828 | 1,424,153 | | 1,424,153 | 0 | 1,424,153 | 1,394,1 |
| 20 | | | | | | | | | |
| 21 | | Total Utility Plant in Service | \$810,058,267 | \$206,300,148 | _ | \$206,300,148 | \$0 | \$206,300,148 | \$197,770,4 |
| 22 | | | | | - | | | | |
| 23 | | | | | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION Base Year at 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ORIGINAL __UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-3.1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 1 OF 2

| | | Total | | | | |
|------|------------------------------------|------------|----------------|----------------|-------------------|---|
| Line | | Company | Jurisdictional | Jurisdictional | Workpaper | |
| No. | Adjustment Title | Adjustment | Percent | Adjustment | Reference | Description and Purpose of Adjustment |
| 1 | | | | | | |
| 2 | Accumulated Depreciaton Adjustment | (221,989) | 100% | (\$221,989) | W/P-4-1 / W/P-1-2 | To Correct Over/Under recovery of Reserve |
| 3 | | | | | | Balances per 2015 Depreciation Study. |
| 4 | | | | | | Adjustment is reducing the accumulated |
| 5 | | | | | | reserve and depreciation expense. |
| 6 | | | | | | |
| | | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION Forecast Year at 6/30/2020

DATA: ____ BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-3.1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

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| | | Total | | | | |
|------|------------------------------------|-------------|----------------|----------------|-------------------|---|
| Line | | Company | Jurisdictional | Jurisdictional | Workpaper | |
| No. | Adjustment Title | Adjustment | Percent | Adjustment | Reference | Description and Purpose of Adjustment |
| 1 | | | | | | _ |
| 2 | Accumulated Depreciaton Adjustment | (\$160,325) | 100% | (\$160,325) | W/P-4-1 / W/P-1-2 | To Correct Over/Under recovery of Reserve |
| 3 | | | | | | Balances per 2015 Depreciation Study. |
| 4 | | | | | | Adjustment is reducing the accumulated |
| 5 | | | | | | reserve and depreciation expense. |
| 6 | | | | | | |
| 7 | | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-3.2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 1 OF 4

Witness Responsible: Melissa Schwarzell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED
WORKPAPER REFERENCE NO(5).: W/P-1-2

| | | | Adjusted J | | Current | Calculated | | Average | |
|------|----------|-------------------------------------|-------------|-------------|---------|--------------|---------|---------|-------|
| Line | Depr | | Plant | Accumulated | Accrual | Depreciation | % Net | Service | Curve |
| No. | Acct No. | Account Title | Investment | Reserve | Rate | Expense | Salvage | Life | Form |
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | 339.10 | Other P/E Intangibles | \$354,391 | \$144,489 | 10.00% | \$35,439 | 0% | 10.0 | SQ |
| 4 | 339.60 | Other P/E Comprehensive Studies | 726,099 | 305,747 | 10.00% | 72,610 | 0% | 10.0 | SQ |
| 5 | 304.10 | SS Structures and Improvements | 20,350,972 | 3,677,368 | 2.24% | 455,862 | -10% | 50.0 | S0.5 |
| 6 | 305.00 | Coll and Impounding Reservoir | 849,500 | 315,738 | 1.58% | 13,422 | 0% | 70.0 | R3 |
| 7 | 306.00 | Lake, River, and Other Intakes | 1,795,762 | 519,314 | 2.02% | 36,274 | -10% | 50.0 | S1 |
| 8 | 307.00 | Wells and Springs | - | - | 0.00% | 0 | 0% | 0.0 | |
| 9 | 309.00 | Supply Mains | 18,560,480 | 4,782,802 | 1.53% | 283,975 | -10% | 70.0 | R3 |
| 10 | | | | | | | | | |
| 11 | 304.20 | Pumping Structures and Improvements | 10,117,691 | 3,176,414 | 2.48% | 250,919 | -15% | 60.0 | R1.5 |
| 12 | 310.10 | Other Power Production Equipment | 6,891,493 | 856,613 | 3.12% | 215,015 | -5% | 35.0 | R3 |
| 13 | 311.20 | Electric Pumping Equipment | 19,211,211 | 2,604,930 | 3.03% | 582,100 | -15% | 43.0 | \$0.5 |
| 14 | 311.30 | Diesel Pumping Equipment | 432,290 | 193,550 | 3.23% | 13,963 | -15% | 43.0 | \$0.5 |
| 15 | 311.40 | Hydraulic Pumping Equipment | 7,728 | 10,150 | 4.08% | 315 | -15% | 43.0 | \$0.5 |
| 16 | 311.52 | Source of Supply Pumping Equipment | 17,409,136 | 2,334,984 | 2.73% | 475,269 | -15% | 43.0 | S0.5 |
| 17 | 311.53 | WT Pumping Equipment | 669,901 | 9,012 | 2.73% | 18,288 | -15% | 43.0 | S0.5 |
| 18 | 311.54 | T & D Pumping Equipment | 1,650,640 | (54,818) | 3.02% | 49,849 | -15% | 43.0 | S0.5 |
| 19 | | | | | | | | | |
| 20 | 304.30 | WT Structures and Improvements | 40,965,007 | 8,073,057 | 2.71% | 1,110,152 | -15% | 60.0 | R1.5 |
| 21 | 320.11 | Water Treatment Equipment | 55,192,554 | 13,818,181 | 2.77% | 1,528,834 | -15% | 55.0 | R3 |
| 22 | 320.10 | Water Treatment Equipment-Str | - | | 0.00% | 0 | | | |
| 23 | 320.20 | Water Treatment - GAC | 813,699 | 554,118 | 2.65% | 21,563 | 0% | 10.0 | S3 |
| 24 | | | | | | | | | |
| 25 | 304.40 | T & D Structures and Improvements | 1,500,741 | 669,323 | 1.39% | 20,860 | -5% | 40.0 | R2.5 |
| 26 | 330.00 | Dist Res and Standpipes | 1,771,358 | 324,055 | 2.02% | 35,781 | -10% | 55.0 | R4 |
| 27 | 330.10 | Elevated Tanks & Standpipes | 13,742,810 | 4,590,647 | 1.89% | 259,739 | -10% | 55.0 | R4 |
| 28 | 330.20 | Ground Level Facilities | 2,989,549 | 358,249 | 1.83% | 54,709 | 0% | 55.0 | R4 |
| 29 | 330.40 | Clearwells | 1,096,316 | 211,188 | 1.74% | 19,076 | 0% | 55.0 | R4 |
| 30 | 331.00 | T & D Mains | 328,326,970 | 66,417,978 | 1.53% | 5,023,403 | -25% | 85.0 | R3 |
| 31 | 333.00 | Services | 54,352,066 | 27,629,615 | 3.24% | 1,761,007 | -75% | 52.0 | R3 |
| 32 | 334.10 | Meters | 18,569,950 | 1,749,542 | 3.50% | 649,948 | -20% | 40.0 | R0.5 |
| 33 | 334.11 | Meters - Bronze Case | 2,268,985 | 710,716 | 2.90% | 65,801 | -20% | 40.0 | R0.5 |
| 34 | 334.12 | Meters - Plastic Case | 396,652 | (436,280) | 4.39% | 17,413 | -20% | 40.0 | R0.5 |
| 35 | 334.13 | Meters - Other | 6,950,632 | 1,511,642 | 3.70% | 257,173 | -20% | 40.0 | R0.5 |
| 36 | 334.20 | Meter Installations | 28,390,781 | 9,416,350 | 2.89% | 820,494 | -20% | 40.0 | R0.5 |
| 37 | 334.30 | Meter Vaults | 1,327,498 | (48,606) | 3.31% | 43,940 | -20% | 40.0 | R0.5 |
| 38 | 335.00 | Hydrants | 23,305,797 | 4,872,776 | 2.15% | 501,075 | -40% | 70.0 | R4 |
| 39 | | r | ,, | /=/ | | | | *** | *** |
| 40 | | | | | | | | | |
| 41 | | | | | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Base Year at 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: W/P-1-2

EXHIBIT 37, SCHEDULE B-3.2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

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| | | | Adjusted J | <u>urisdiction</u> | Cuurent | Calculated | | Average | |
|------|----------|--|---------------|--------------------|---------|--------------|---------------|----------------------|-------|
| Line | | | Plant | Accumulated | Accrual | Depreciation | % Net | Service | Curve |
| No. | Acct No. | Account Title | Investment | Reserve | Rate | Expense | Salvage | Life | Form |
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
| 4 | 304.60 | Office Structures and Improvements | 8,601,050 | 1,109,518 | 3.07% | 264,052 | -15% | 60.0 | R2 |
| 5 | 304.61 | Other Structures and Improvements | 5,796,751 | 1,999,459 | 3.07% | 177,960 | -15% | 60.0 | R2 |
| 6 | 304.70 | Stores, Shop & Garage Structures | 1,783,668 | 544,630 | 1.76% | 31,393 | 0% | 55.0 | R2 |
| 7 | 304.80 | Misc Structures | 1,376,844 | 404,535 | 6.18% | 85,089 | 0% | 25.0 | S0.5 |
| 8 | 340.10 | Office Furniture | 2,708,238 | 409,674 | 5.00% | 135,412 | 0% | 20.0 | SQ |
| 9 | 340.21 | Mainframe Comp & Periph Eqpt | 99,167 | 9,917 | 20.00% | 19,833 | 0% | 5.0 | SQ |
| 10 | 340.22 | Personal Comp & Periph Eqpt | 168,096 | 48,832 | 10.00% | 16,810 | 0% | 10.0 | SQ |
| 11 | 340.23 | Computers & Periph Other | 2,263,852 | 1,426,927 | 20.00% | 452,770 | 0% | 5.0 | SQ |
| 12 | 340.30 | Mainframe Software | 12,057,004 | 7,331,245 | 10.00% | 1,205,700 | 0% | 10.0 | SQ |
| 13 | 340.32 | Personal Comp Software | 3,347,399 | 2,136,022 | 20.00% | 669,480 | 0% | 5.0 | SQ |
| 14 | 340.33 | Other Software | 1,733,726 | 912,218 | 20.00% | 346,745 | 0% | 5.0 | SQ |
| 15 | 340.50 | Other Office Equipment | - | (9,504) | 6.67% | 0 | 0% | 15.0 | SQ |
| 16 | 340.51 | Computer Software Special | - | - | 0.00% | 0 | | | |
| 17 | 341.10 | Trans Equip-Light Trucks | 3,165,649 | 1,096,235 | 8.76% | 277,311 | 15% | 10.0 | L2.5 |
| 18 | 341.20 | Trans Equip-Heavy Trucks | 2,537,792 | 624,205 | 8.12% | 206,069 | 15% | 11.0 | L2 |
| 19 | 341.30 | Trans Equip-Cars | 66,732 | 204,151 | 10.11% | 6,747 | 20% | 10.0 | \$2.5 |
| 20 | 341.40 | Other Trans Equip | 1,441,021 | 608,858 | 10.06% | 144,967 | 20% | 9.0 | L2.5 |
| 21 | 342.00 | Stores Equipment | 59,682 | (3,898) | 4.00% | 2,387 | 0% | 25.0 | SQ |
| 22 | 343.00 | Tools, Shop, & Garage Equip | 2,740,929 | 1,121,186 | 5.00% | 137,046 | 0% | 20.0 | SQ |
| 23 | 344.00 | Laboratory Equipment | 1,389,268 | 470,872 | 6.67% | 92,664 | 0% | 15.0 | SQ |
| 24 | 345.00 | Power Operated Equipment | 1,346,001 | 968,225 | 2.73% | 36,746 | 10% | 23.0 | \$1.5 |
| 25 | 346.10 | Communication Equipment-nontelephone | 291,778 | 11,874 | 6.67% | 19,462 | 0% | 15.0 | SQ |
| 26 | 346.19 | Communication Equipment-remote control | 3,345,087 | 1,319,143 | 6.67% | 223,117 | 0% | 15.0 | SQ |
| 27 | 346.20 | Communication Equipment-telephone | 177,628 | (55,765) | 6.67% | 11,848 | 0% | 15.0 | SQ |
| 28 | 347.00 | Misc Equipment | 3,417,949 | 884,963 | 5.00% | 170,897 | 0% | 20.0 | SQ |
| 29 | 348.00 | Other Tangible Property | 196,224 | 130,321 | 5.00% | 9,811 | 0% | 20.0 | SQ |
| 30 | | | | | | | | | |
| 31 | Various | Acqusitions Depreciable Plant | 2,340,827 | 1,344,041 | 2.57% | 60,084 | Composite Der | preciation Rate Used | |
| 32 | | • | | | • | - | | | |
| 33 | | Total Depreciable Property | \$743,441,018 | \$184,346,729 | | \$19,438,584 | | | |
| 34 | | • • | | | • | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPOSED DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-3.2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

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Witness Responsible: Melissa Schwarzell

DATA: ___BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: _X_ORIGINAL __UPDATED __REVISED
WORKPAPER REFERENCE NO(5): W/P-1-2

| | | | Adjusted J | urisdiction | Current | Calculated | | Average | |
|------|----------|-------------------------------------|-------------|-------------|---------|--------------|---------|---------|-------|
| Line | | | Plant | Accumulated | Accrual | Depreciation | % Net | Service | Curve |
| No. | Acct No. | Account Title | Investment | Reserve | Rate | Expense | Salvage | Life | Form |
| 1 | _ | | | | | _ | _ | | |
| 2 | | | | | | | | | |
| 3 | 339.10 | Other P/E Intangibles | \$352,065 | \$171,595 | 10.00% | \$35,206 | 0% | 10.0 | SQ |
| 4 | 339.60 | Other P/E Comprehensive Studies | 749,114 | 339,408 | 10.00% | 74,911 | 0% | 10.0 | SQ |
| 5 | 304.10 | SS Structures and Improvements | 20,346,838 | 4,055,532 | 2.24% | 455,769 | -10% | 50.0 | S0.5 |
| 6 | 305.00 | Coll and Impounding Reservoir | 848,914 | 326,139 | 1.58% | 13,413 | 0% | 70.0 | R3 |
| 7 | 306.00 | Lake, River, and Other Intakes | 2,039,811 | 551,192 | 2.02% | 41,204 | -10% | 50.0 | S1 |
| 8 | 307.00 | Wells and Springs | - | - | 0.00% | 0 | 0% | 0.0 | 0 |
| 9 | 309.00 | Supply Mains | 18,560,275 | 5,019,242 | 1.53% | 283,972 | -10% | 70.0 | R3 |
| 10 | | | | | | | | | |
| 11 | 304.20 | Pumping Structures and Improvements | 10,090,396 | 3,348,151 | 2.48% | 250,242 | -15% | 60.0 | R1.5 |
| 12 | 310.10 | Other Power Production Equipment | 7,165,712 | 992,357 | 3.12% | 223,570 | -5% | 35.0 | R3 |
| 13 | 311.20 | Electric Pumping Equipment | 22,120,085 | 2,767,138 | 3.03% | 670,239 | -15% | 43.0 | S0.5 |
| 14 | 311.30 | Diesel Pumping Equipment | 432,012 | 204,827 | 3.23% | 13,954 | -15% | 43.0 | \$0.5 |
| 15 | 311.40 | Hydraulic Pumping Equipment | 7,728 | 10,413 | 4.08% | 315 | -15% | 43.0 | \$0.5 |
| 16 | 311.52 | Source of Supply Pumping Equipment | 17,362,448 | 2,634,913 | 2.73% | 473,995 | -15% | 43.0 | \$0.5 |
| 17 | 311.53 | WT Pumping Equipment | 669,901 | 24,252 | 2.73% | 18,288 | -15% | 43.0 | S0.5 |
| 18 | 311.54 | T & D Pumping Equipment | 1,640,020 | (26,937) | 3.02% | 49,529 | -15% | 43.0 | \$0.5 |
| 19 | | | | | | | | | |
| 20 | 304.30 | WT Structures and Improvements | 46,487,352 | 8,909,173 | 2.71% | 1,259,807 | -15% | 60.0 | R1.5 |
| 21 | 320.11 | Water Treatment Equipment | 64,012,977 | 14,756,926 | 2.77% | 1,773,159 | -15% | 55.0 | R3 |
| 22 | 320.10 | Water Treatment Equipment-Str | - | - | 0.00% | 0 | 0% | 0.0 | 0 |
| 23 | 320.20 | Water Treatment - GAC | 781,065 | 487,785 | 2.65% | 20,698 | 0% | 10.0 | S3 |
| 24 | | | | | | | | | |
| 25 | 304.40 | T & D Structures and Improvements | 1,500,101 | 680,585 | 1.39% | 20,851 | -5% | 40.0 | R2.5 |
| 26 | 330.00 | Dist Res and Standpipes | 1,771,358 | 353,878 | 2.02% | 35,781 | -10% | 55.0 | R4 |
| 27 | 330.10 | Elevated Tanks & Standpipes | 13,690,319 | 4,692,106 | 1.89% | 258,747 | -10% | 55.0 | R4 |
| 28 | 330.20 | Ground Level Facilities | 3,152,434 | 398,357 | 1.83% | 57,690 | 0% | 55.0 | R4 |
| 29 | 330.40 | Clearwells | 1,096,316 | 227,085 | 1.74% | 19,076 | 0% | 55.0 | R4 |
| 30 | 331.00 | T & D Mains | 336,741,627 | 69,944,698 | 1.53% | 5,152,147 | -25% | 85.0 | R3 |
| 31 | 333.00 | Services | 55,894,826 | 28,943,579 | 3.24% | 1,810,992 | -75% | 52.0 | R3 |
| 32 | 334.10 | Meters | 20,704,003 | 2,316,939 | 3.50% | 724,640 | -20% | 40.0 | R0.5 |
| 33 | 334.11 | Meters - Bronze Case | 2,268,973 | 765,537 | 2.90% | 65,800 | -20% | 40.0 | R0.5 |
| 34 | 334.12 | Meters - Plastic Case | 396,255 | (423,208) | 4.39% | 17,396 | -20% | 40.0 | RO.5 |
| 35 | 334.13 | Meters - Other | 6,950,598 | 1,725,872 | 3.70% | 257,172 | -20% | 40.0 | R0.5 |
| 36 | 334.20 | Meter Installations | 28,348,552 | 9,973,238 | 2.89% | 819,273 | -20% | 40.0 | R0.5 |
| 37 | 334.30 | Meter Vaults | 1,311,908 | (40,839) | 3.31% | 43,424 | -20% | 40.0 | RO.5 |
| 38 | 335.00 | Hydrants | 24,142,124 | 5,228,413 | 2.15% | 519,056 | -40% | 70.0 | R4 |
| 39 | | • | , ,,==: | , -, - | | , | | | |
| 40 | | | | | | | | | |
| 41 | | | | | | | | | |
| | | | | | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-3.2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

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Witness Responsible: Melissa Schwarzell

DATA: ___BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-2

| No. Acct No. Account Title Investment Reserve Rate Expense Salvage Life Form | | | | | <u>Iurisdiction</u> | Current | Calculated | | Average | |
|--|------|----------|--|---------------|---------------------|---------|--------------|--------------|----------------------|-------|
| 3 4 304.60 Office Structures and Improvements 9,139,431 1,328,376 3.07% 280,581 1.5% 60.0 R2 5 304.61 Other Structures and Improvements 5,768,357 2,116,395 3.07% 177,089 1.5% 60.0 R2 6 304.70 Stores, Shop & Garage Structures 2,070,788 568,775 1.76% 36,446 0% 55.0 R2 7 304.80 Misc Structures 1,374,530 471,615 6.18% 84,946 0% 55.0 S0,58 8 304.01 Office Furniture 2,657,161 466,646 5.00% 132,858 0% 20.0 SQ, 9 304.21 Mainframe Comp & Periph Eqpt 9,9167 26,6445 20.00% 132,858 0% 20.0 SQ, 10 340.22 Personal Comp & Periph Eqpt 406,453 63,820 10.00% 40,645 0% 10.0 SQ, 11 340.32 Computer & Periph Comp 1 ,957,336 1,418,042 20.00% 391,467 0% 5.0 SQ, 12 340.30 Mainframe Software 12,057,004 8221,048 10.00% 1,205,700 0% 10.0 SQ, 13 340.32 Personal Comp Software 6,601,607 2,813,414 10.00% 1,205,700 0% 10.0 SQ, 14 340.30 Other Software 1,707,252 1,161,897 20.00% 341,450 0% 5.0 SQ, 15 340.50 Other Office Equipment 1,707,252 1,161,897 20.00% 341,450 0% 5.0 SQ, 16 340.51 Computer Software 5,708,898 778,313 8,12% 215,978 15% 11.0 L2 17 341.10 Trans Equip-Heary Trucks 2,709,088 778,313 8,12% 215,978 15% 11.0 L2 18 341.30 Trans Equip-Heary Trucks 2,709,088 778,313 8,12% 215,978 15% 11.0 L2 2 343.00 Took Software 4,5661 (14,939) 4,00% 1,826 0% 25.0 SQ, 2 344.00 Other Trans Equip 1,439,048 727,758 10.06% 14,4768 20.06% 9.0 L2.5 2 343.00 Took Software 4,5661 (14,939) 4,00% 1,826 0% 25.0 SQ, 2 344.00 Other Trans Equip 1,439,048 727,758 10.06% 14,4768 20.06% 9.0 L2.5 2 343.00 Took Software 1,300,349 529,977 6,67% 90,735 0% 15.0 SQ, 2 345.00 Communication Equipment 1,300,349 529,977 6,67% 90,735 0% 15.0 SQ, 2 345.00 Communication Equipment enterotentor 3,848,181 8,122,421 5.00% 158,128 0% 20.0 SQ, 2 345.00 Communication Equipment enterotentor 1,762.80 (42,992) 6,67% 10,002 0% 20.0 SQ, 2 345.00 Communication Equipment enterotentor 1,762.80 (42,992) 6,67% 10.002 0% 20.0 SQ, 2 346.00 Communication Equipment enterotentor 1,762.80 (42,992) 6,67% 10,002 0% 20.0 SQ, 2 346.00 Communication Equipment enterotentor 1,762.80 (42,992) 6,67% 10,002 0% 2 | Line | | | Plant | Accumulated | Accrual | Depreciation | % Net | Service | Curve |
| 1 | No. | Acct No. | Account Title | Investment | Reserve | Rate | Expense | Salvage | Life | Form |
| 304.60 Office Structures and Improvements 5,768,357 2,116,395 3,07% 177,089 1.5% 60.0 R2 | 1 | | | | | | | | | |
| 4 304.60 Office Structures and Improvements 9,139,431 1,328,376 3.07% 280,581 -1.5% 60.0 R2 5 304.61 Other Structures and Improvements 5,768,357 2,116,395 3.07% 177,089 -1.5% 60.0 R2 6 304.01 Other Structures 2,2707,788 568,775 1.70% 36,466 0% 55.0 R2 7 304.80 Misc Structures 1,274,530 471,615 6.18% 84,946 0% 25.0 S0.5 S0.5 S0.5 S0.5 S0.5 S0.5 S0.5 S | 2 | | | | | | | | | |
| 304.61 Other Structures and Improvements 5,768,357 2,116,395 3,078 177,089 -15% 60.0 R2 304.00 Stores, Shop & Garage Structures 1,374,530 471,615 6,18% 84,946 0% 25.0 50.5 8 340.10 Office Furniture 2,657,161 466,646 5,00% 132,858 0% 20.0 5Q 9 340.21 Mainframe Comp & Periph Eqpt 406,453 63,820 10.00% 40,645 0% 50.0 5Q 10 340.22 Personal Comp & Periph Eqpt 406,453 61,382,00 10.00% 40,645 0% 50.0 5Q 11 340.23 Organuters & Periph Other 1,957,336 1,438,042 20.00% 313,677 0% 5.0 5Q 12 340.32 Personal Comp & Seriph Eqpt 6,651,607 2,813,414 20.00% 1,205,700 0% 10.0 5Q 13 340.32 Personal Comp Software 12,057,004 8,221,048 10.00% 1,205,700 0% 10.0 5Q 14 340.33 Other Software 1,707,252 1,161,997 20.00% 314,50 0% 5.0 5Q 15 340.30 Other Office Equipment 1,707,252 1,161,997 20.00% 341,50 0% 5.0 5Q 16 341.10 Trans Equip-Light Trucks 3,372,881 1,340,793 8,76% 255,644 15% 10.0 12.5 17 341.10 Trans Equip-Light Trucks 3,372,881 1,340,793 8,76% 255,644 15% 10.0 12.5 18 341.20 Trans Equip-Heavy Trucks 3,372,881 31,340,793 8,76% 255,644 15% 10.0 12.5 19 341.30 Trans Equip-Heavy Trucks 3,372,881 1,340,793 8,76% 255,644 15% 10.0 12.5 19 341.30 Trans Equip-Heavy Trucks 3,372,881 1,35,48 10.11% 17,852 20.0% 10.0 52.5 10 341.40 Other Trans Equip 43,566 1,22,321 5,00% 15,128 0% 20.0 5Q 12 343.00 Tools, Shop, & Garage Equip 3,165,566 1,123,311 5,00% 15,128 0% 20.0 5Q 12 343.00 Tools, Shop, & Garage Equip 3,165,566 1,123,311 5,00% 15,128 0% 20.0 5Q 12 346.20 Communication Equipment-mentelephone 17,628 42,992 6,67% 13,484 0% 15.0 5Q 13 346.20 Communication Equipment-mentelephone 17,628 42,992 6,67% 13,484 0% 15.0 5Q 14 4,700 4,700 4,700 4,700 | 3 | | | | | | | | | |
| Stores, Shop & Garage Structures | 4 | 304.60 | Office Structures and Improvements | 9,139,431 | 1,328,376 | 3.07% | 280,581 | -15% | 60.0 | R2 |
| 7 304.80 Misc Structures 1,345.30 471,615 6.18% 84,946 0% 2.50 SD.5 9 340.10 Office Furniture 2,657,161 466,644 5.00% 132,858 0% 20.00 SQ 10 340.21 Mainframe Comp & Periph Egpt 406,453 63,820 10.00% 40,645 0% 10.0 SQ 11 340.23 Computers & Periph Cept 1,957,336 1,438,042 20.00% 391,467 0% 5.0 SQ 12 340.30 Mainframe Software 12,957,004 8,221,048 10.00% 1,205,700 0% 10.0 SQ 14 340.33 Other Office Equipment 1,707,252 1,161,897 20.00% 341,450 0% 5.0 SQ 15 340.50 Other Office Equipment 1 9(9,528) 6.67% 0 0% 15.0 SQ 15 340.50 Other Office Equipment 1 - 9(9,528) 6.67% 0 | 5 | 304.61 | Other Structures and Improvements | 5,768,357 | 2,116,395 | 3.07% | 177,089 | -15% | 60.0 | R2 |
| 8 340.10 Office Furniture 2,657,161 466,646 5.00% 132,858 0% 20.0 SQ 9 340.21 Mainframe Comp & Periph Eqpt 496,453 63,820 10.00% 49,645 0% 10.0 SQ 11 340.22 Personal Comp & Periph Eqpt 406,453 63,820 10.00% 49,645 0% 5.0 SQ 11 340.32 Computers & Periph Other 1,957,336 1,438,042 20.00% 391,467 0% 5.0 SQ 13 340.32 Personal Comp Software 1,057,700 8,21,104 20.00% 1,210,321 0% 5.0 SQ 14 340.33 Other Software 1,707,252 1,161,897 20.00% 341,450 0% 5.0 SQ 16 340.51 Computer Software Special - - 0.00% 0 0 15.0 SQ 16 340.50 Other Office Equipment - - 0.00% 1 2.0 341. | 6 | 304.70 | | 2,070,788 | 568,775 | 1.76% | 36,446 | 0% | 55.0 | R2 |
| 9 340.21 Mainframe Comp & Periph Eqpt 99,167 26,445 20.00% 19,833 0% 5.0 SQ 10 340.22 Personal Comp & Periph Eqpt 406,453 63,820 10.00% 40,645 0% 10.00 SQ 11.00% 50.0 SQ 11.00% 340.23 Computers & Periph Other 1,957,336 1,488,042 20.00% 391,467 0% 5.0 SQ 12.00% 12.00% 1340.30 Mainframe Software 12,057,004 8,221,048 10.00% 1,205,700 0% 10.0 SQ 12.00% 1340.30 Personal Comp Software 17,077,252 1,161,897 20.00% 341,450 0% 5.0 SQ 14.00% 12.00% 15.0 SQ 15.0 SQ 15.0 Other Office Equipment - 0,9628 66,7% 0 0 0% 15.0 SQ 15.0 SQ 15.0 SQ 15.0 Other Office Equipment - 0,9628 13,405.0 Other Office Equipment - 0,9628 12,505.0 SQ 12.5 SQ 1341.40 Other Trans Equip-Light Trucks 3,372,881 1,340,793 87,66 129,578 115% 11.0 U.2 SQ 12.5 SQ 1341.40 Other Trans Equip 14,340,48 72,7758 110,66 | 7 | 304.80 | Misc Structures | 1,374,530 | 471,615 | 6.18% | 84,946 | 0% | 25.0 | S0.5 |
| 10 340.22 Personal Comp & Periph Eqpt 406.453 63.820 10.00% 40,645 0% 10.00 SQ 11 340.23 Computers & Periph Other 1,957,336 1,438,042 20.00% 391,467 0% 5.0 SQ 12 340.30 Mainframe Software 12,057,004 82,210,48 10.00% 1,205,700 0% 10.0 SQ 13 340.32 Personal Comp Software 6,051,607 2,813,414 20.00% 1,210,321 0% 5.0 SQ 14 340.33 Other Office Equipment (9,628) 6.67% 20.00% 341,450 0% 5.0 SQ 15 340.50 Other Office Equipment 0.00% 0 0 0 0 17 341.10 Trans Equip-Hary Trucks 3,372,881 1,340,793 8.76% 255,464 15% 10.0 12.5 18 341.20 Trans Equip-Cars 176,578 213,548 10.11% 17,852 20% 10.0 22.5 19 341.30 Trans Equip-Cars 1,439,048 778,313 8.12% 219,978 15% 11.0 12.5 19 341.40 Other Trans Equip 1,439,048 778,313 8.12% 219,978 15% 11.0 12.5 19 342.00 Stores Equipment 45,661 (14,939) 4.00% 1,826 0% 25.0 SQ 21 342.00 Stores Equipment 3,162,566 1,122,321 5.00% 15.82 6.67% 20.00% 3.00 SQ 23 344.00 Laboratory Equipment 1,360,349 529,977 6.67% 19,735 0% 15.0 SQ 24 345.00 Power Operated Equipment 1,340,169 995,004 2.73% 36,587 10% 23.0 SQ 25 346.10 Communication Equipment-mente control 3,584,818 1,522,423 6.67% 139,107 0% 15.0 SQ 26 346.10 Communication Equipment-mente control 3,584,818 1,522,423 6.67% 139,107 0% 15.0 SQ 27 346.20 Communication Equipment-mente control 3,584,818 1,522,423 6.67% 139,107 0% 15.0 SQ 28 347.00 Misc Equipment 2,340,827 1,424,153 5.00% 10,022 0% 20.0 SQ 29 348.00 Other Tangible Property 200,446 135,251 5.00% 10,022 0% 20.0 SQ 28 347.00 Misc Equipment 2,340,827 1,424,153 5.00% 10,022 0% 5.00 29 348.00 Other Tangible Property 5,345,716 1,666,669 1,524,524 | 8 | 340.10 | Office Furniture | 2,657,161 | 466,646 | 5.00% | 132,858 | 0% | 20.0 | SQ |
| 11 340.23 Computers & Periph Other 1,957,336 1,438,042 20.00% 391,467 0% 5.0 5.0 5.0 5.0 12 340.30 Mainframe Software 1,2057,004 8,221,048 10.00% 1,205,700 0% 10.0 5. | 9 | 340.21 | Mainframe Comp & Periph Eqpt | 99,167 | 26,445 | 20.00% | 19,833 | 0% | 5.0 | SQ |
| 12 340.30 Mainframe Software 12,057,004 8,221,048 10.00% 1,205,700 0% 10.0 SQ 13 340.32 Personal Comp Software 6,051,607 2,813,414 20.00% 1,210,321 0% 5.0 SQ 15 340.50 Other Software 1,707,252 1,161,897 20.00% 341,450 0% 5.0 SQ 15 340.50 Other Software Special - (9,628) 6.67% 0 0% 15.0 SQ 15 340.51 Computer Software Special - (9,628) 6.67% 0 0 0% 15.0 SQ 15 341,10 Trans Equip-Heavy Trucks 3,372,881 1,340,793 8.76% 295,464 15% 10.0 L2 18 341.20 Trans Equip-Heavy Trucks 2,709,088 778,313 8.12% 219,978 15% 11.0 L2 19 341.30 Trans Equip-Heavy Trucks 14,565 116,578 213,548 10.11% 17,852 20% 10.0 S2.5 12 13,440 00 Other Trans Equip-Heavy Trucks 14,5661 (14,393) 40.00% 14,4768 20% 9.0 10.0 S2.5 12 13,440 14,768 1 | 10 | 340.22 | Personal Comp & Periph Eqpt | 406,453 | 63,820 | 10.00% | 40,645 | 0% | 10.0 | SQ |
| 13 | 11 | 340.23 | Computers & Periph Other | 1,957,336 | 1,438,042 | 20.00% | 391,467 | 0% | 5.0 | SQ |
| 14 340.33 Other Software 1,707,252 1,161,897 20.00% 341,450 0% 5.0 SQ 15 340,50 Other Office Equipment - (9,628) 6.67% 0 0% 15.0 SQ 15 SQ 15 SQ 15 SQ 15 SQ 15 SQ 16 SQ 17 SQ 18 SQ | 12 | 340.30 | Mainframe Software | 12,057,004 | 8,221,048 | 10.00% | 1,205,700 | 0% | 10.0 | SQ |
| 15 | 13 | 340.32 | Personal Comp Software | 6,051,607 | 2,813,414 | 20.00% | 1,210,321 | 0% | 5.0 | SQ |
| 16 340.51 Computer Software Special | 14 | 340.33 | Other Software | 1,707,252 | 1,161,897 | 20.00% | 341,450 | 0% | 5.0 | SQ |
| 17 341.0 Trans Equip-Light Trucks 3,372,881 1,340,793 8.76% 295,464 15% 10.0 L2.5 18 341.20 Trans Equip-Lary Trucks 2,709,088 778,313 8.12% 219,978 15% 11.0 L2 19 341.30 Trans Equip-Cars 176,578 213,548 10.11% 17,852 20% 10.0 S2.5 20 341.40 Other Trans Equip 1,439,048 727,758 10.06 144,768 20% 9.0 L2.5 21 342.00 Stores Equipment 45,661 (14,939) 4.00% 1,826 0% 25.0 SQ 22 343.00 Tools, Shop, & Garage Equip 3,162,566 1,122,321 5.00% 158,128 0% 20.0 SQ 23 344.00 Laboratory Equipment 1,340,169 995,004 2.73% 36,587 10% 23.0 S1.5 25 346.10 Communication Equipment-nontelephone 240,038 (16,948) 6.67% 239,107 0% 15.0 SQ 26 346.10 Communication Equipment-remote control 3,584,818 1,522,423 6.67% 239,107 0% 15.0 SQ 27 346.20 Communication Equipment-telephone 177,628 (42,992) 6.67% 139,107 0% 15.0 SQ 28 349.00 Other Tangible Property 200,446 1,060,690 5.00% 267,286 0% 20.0 SQ 29 348.00 Other Tangible Property 200,446 135,251 5.00% 10,022 0% 20.0 SQ 30 340.00 Therefore Speciable Plant 5,345,716 1,060,690 5.00% 267,286 0% 20.0 SQ 30 340.00 Therefore Speciable Plant 5,340,827 1,424,153 5.00% 10,022 0% 20.0 SQ 30 340.00 Therefore Speciable Plant 5,340,827 1,424,153 5.00% 10,022 0% 20.0 SQ 30 340.00 Therefore Speciable Plant 5,340,827 1,424,153 5.00% 10,022 0% 20.0 SQ 30 340.00 Therefore Speciable Plant 5,340,827 1,424,153 5.00% 10,022 0% 20.0 SQ 30 340.00 Therefore Speciable Plant 5,340,827 1,424,153 5.00% 10,022 0% 20.0 SQ 30 340.00 Therefore Speciable Plant 5,340,827 1,424,153 5.00% 10,022 0% 20.0 SQ 30 340.00 Therefore Speciable Plant 5,340,827 1,424,153 5.00% 10,022 0% 20.0 SQ 30 340.00 Therefore Speciable Plant 5,340,827 1,424,153 5.00% 10,022 0% 20.0 SQ 30 340.00 Therefore Speciable Plant 5,340,827 1,424,153 5.00% 10,022 0% 20.0 SQ 30 340.00 Therefore Speciable Plant 5,340,827 1,424,153 5.00% 10,022 0% 20.0 SQ 30 340.00 Therefore Speciable Plant 5,340,827 1,424,153 5.00% 10,022 0% 20.0 SQ 30 340.00 Therefore Speciable Plant 5,340,827 1,424,153 5.00% 10,022 5.00% 10,022 5.00% 10,022 5.00% 10,022 5.00% 10,022 5.00% 10,022 5. | 15 | 340.50 | Other Office Equipment | - | (9,628) | 6.67% | 0 | 0% | 15.0 | SQ |
| 18 341.20 Trans Equip-Heavy Trucks 2,709,088 778,313 8.12% 219,978 15% 11.0 L2 19 341.30 Trans Equip-Cars 176,578 213,548 10.11% 17,852 20% 10.0 52.5 20 341.40 Other Trans Equip 1,439,048 727,758 10.06% 144,768 20% 9.0 12.5 21 342.00 Stores Equipment 45,661 (14,939) 4.00% 1,826 0% 25.0 5Q 22 343.00 Tools, Shop, & Garage Equip 3,162,566 1,122,321 5.00% 158,128 0% 20.0 5Q 23 344.00 Laboratory Equipment 1,360,349 529,977 6.67% 90,735 0% 15.0 SQ 24 345.00 Power Operated Equipment 1,340,169 995,004 2.73 36,587 10% 23.0 51.5 25 346.10 Communication Equipment-nontelephone 240,038 (16,948) 6.67% 16,011 0% 15.0 SQ 27 346.19 Communicat | 16 | 340.51 | Computer Software Special | - | - | 0.00% | 0 | | | |
| 19 341.30 Trans Equip-Cars 176,578 213,548 10.11% 17,852 20% 10.0 \$2.5 20 341.40 Other Trans Equip 1,439,048 727,758 10.06% 144,768 20% 9.0 12.5 21 342.00 Stores Equipment 45,661 (14,939) 4.00% 1,826 0% 25.0 \$Q 22 343.00 Tools, Shop, & Garage Equip 3,162,566 1,122,321 5.00% 158,128 0% 20.0 \$Q 23 344.00 Laboratory Equipment 1,360,349 529,977 6.67% 90,735 0% 15.0 \$Q 24 345.00 Power Operated Equipment 1,340,169 995,004 2.73% 36,587 10% 23.0 \$1.5 25 346.10 Communication Equipment-nontelephone 240,038 (16,948) 6.67% 16,011 0% 15.0 \$Q 25 346.19 Communication Equipment-remote control 3,584,818 1,522,423 6.67% 239,107 0% 15.0 \$Q 25 346.20 Communication Equipment-telephone 177,628 (42,992) 6.67% 11,848 0% 15.0 \$Q 25 348.00 Other Tangible Property 200,446 135,251 5.00% 10,022 0% 20.0 \$Q 25 348.00 Other Tangible Property 200,446 135,251 5.00% 10,022 0% 20.0 \$Q 25 348.00 Other Tangible Property 200,446 135,251 5.00% 10,022 0% 20.0 \$Q 25 348.00 Other Tangible Property 5780,421,003 \$197,800,541 5.0 \$Q 25 50,951,348 | 17 | 341.10 | Trans Equip-Light Trucks | 3,372,881 | 1,340,793 | 8.76% | 295,464 | 15% | 10.0 | L2.5 |
| 20 341.40 Other Trans Equip 1,439,048 727,758 10.06% 144,768 20% 9.0 L2.5 21 343.00 Stores Equipment 45,661 (14,939) 4.00% 1,826 0% 25.0 SQ 22 343.00 Tools, Shop, & Garage Equip 3,162,566 1,122,321 5.00% 158,128 0% 20.0 SQ 23 344.00 Laboratory Equipment 1,340,169 955,004 2.73% 345,00 Power Operated Equipment 1,340,169 995,004 2.73% 36,587 10% 23.0 S1.5 25 346.10 Communication Equipment-nontelephone 240,038 (16,948) 6.67% 16,011 0% 15.0 SQ 26 346.19 Communication Equipment-remote control 3,584,818 1,522,423 6.67% 239,107 0% 15.0 SQ 27 346.20 Communication Equipment-telephone 1,77,628 (42,992) 6.67% 11,848 0% 15.0 SQ 28 347.00 Misc Equipment 5,345,716 1,060,690 5.00% 267,286 0% 20.0 SQ 29 348.00 Other Tangible Property 200,446 135,251 5.00% 10,022 0% 20.0 SQ 30 30 Various Acquistions Depreciable Plant 2,340,827 1,424,153 5.00% 10,022 0% 20.0 SQ 31 Various Acquistions Depreciable Plant 5,840,21,003 \$197,800,541 5.00 SQ,541,848 Composite Depreciation Rate Used | 18 | 341.20 | Trans Equip-Heavy Trucks | 2,709,088 | 778,313 | 8.12% | 219,978 | 15% | 11.0 | L2 |
| 21 342.00 Stores Equipment 45,661 (14,939) 4.00% 1,826 0% 25.0 SQ 22 343.00 Tools, Shop, & Garage Equip 3,162,566 1,122,321 5.00% 158,128 0% 20.0 SQ 23 344.00 Laboratory Equipment 1,360,349 529,977 6.67% 90,735 0% 15.0 SQ 24 345.00 Power Operated Equipment 1,340,169 995,004 2.73% 36,587 10% 23.0 51.5 25 346.10 Communication Equipment-nontelephone 240,038 (16,948) 6.67% 16,011 0% 15.0 SQ 26 346.19 Communication Equipment-remote control 3,584,818 1,522,423 6.67% 239,107 0% 15.0 SQ 27 346.20 Communication Equipment-telephone 5,174,2492 6.67% 11,848 0% 15.0 SQ 28 347.00 Misc Equipment 5,345,716 1,060,690 5,00% 267,286 0% 20.0 SQ 29 348.00 Other | 19 | 341.30 | Trans Equip-Cars | 176,578 | 213,548 | 10.11% | 17,852 | 20% | 10.0 | S2.5 |
| 22 343.00 Tools, Shop, & Garage Equip 3,162,566 1,122,321 5.00% 158,128 0% 20.0 SQ 23 344.00 Laboratory Equipment 1,360,349 529,977 6.67% 90,735 0% 15.0 SQ 24 345.00 Power Operated Equipment 1,340,169 995,004 2.73% 36,587 10% 23.0 S1.5 25 346.10 Communication Equipment-nontelephone 240,038 (16,948) 6.67% 16,011 0% 15.0 SQ 25 24 346.10 Communication Equipment-remote control 3,584,818 1,522,423 6.67% 239,107 0% 15.0 SQ 25 346.20 Communication Equipment-telephone 177,628 (42,992) 6.67% 11,848 0% 15.0 SQ 25 347.00 Misc Equipment 5,345,716 1,060,690 5.00% 267,286 0% 20.0 SQ 25 348.00 Other Tangible Property 200,446 135,251 5.00% 10,022 0% 20.0 SQ 25 36 347.00 Acquisitions Depreciable Plant 2,340,827 1,424,153 2.57% 60,084 Composite Depreciation Rate Used 25 36 36 36 36 36 36 36 36 36 36 36 36 36 | 20 | 341.40 | Other Trans Equip | 1,439,048 | 727,758 | 10.06% | 144,768 | 20% | 9.0 | L2.5 |
| 23 344.00 Laboratory Equipment 1,360,349 529,977 6.67% 90,735 0% 15.0 SQ 24 345.00 Power Operated Equipment 1,340,169 995,004 2.73% 36,587 10% 23.0 S1.5 25 346.10 Communication Equipment-nontelephone 240,038 (16,948) 6.67% 16,011 0% 15.0 SQ 240,034 36,587 346.19 Communication Equipment-remote control 3,584,818 1,522,423 6.67% 239,107 0% 15.0 SQ 240,034 36,20 Communication Equipment-telephone 177,628 (42,992) 6.67% 11,848 0% 15.0 SQ 240,046 347.00 Misc Equipment Squipment | 21 | 342.00 | Stores Equipment | 45,661 | (14,939) | 4.00% | 1,826 | 0% | 25.0 | SQ |
| 24 345.00 Power Operated Equipment 1,340,169 995,004 2.73% 36,587 10% 23.0 \$1.5 25 346.10 Communication Equipment-nontelephone 240,038 (16,948) 6.67% 16,011 0% 15.0 \$Q 26 346.19 Communication Equipment-remote control 3,584,818 1,522,423 6.67% 239,107 0% 15.0 \$Q 27 346.20 Communication Equipment-telephone 177,628 (42,992) 6.67% 11,848 0% 15.0 \$Q 28 347.00 Misc Equipment 5,345,716 1,060,690 5.00% 267,286 0% 20.0 \$Q 29 348.00 Other Tangible Property 200,446 135,251 5.00% 10,022 0% 20.0 \$Q 30 Various Acquisitions Depreciable Plant 2,340,827 1,424,153 2.57% 60,084 Composite Depreciation Rate Used 32 Total Depreciable Property 5780,421,003 \$197,800,541 520,951,348 | 22 | 343.00 | Tools, Shop, & Garage Equip | 3,162,566 | 1,122,321 | 5.00% | 158,128 | 0% | 20.0 | SQ |
| 25 346.10 Communication Equipment-nontelephone 240,038 (16,948) 6.67% 16,011 0% 15.0 SQ 26 346.19 Communication Equipment-remote control 3,584,818 1,522,423 6.67% 239,107 0% 15.0 SQ 27 346.20 Communication Equipment-telephone 177,628 (42,992) 6.67% 11,848 0% 15.0 SQ 28 347.00 Misc Equipment 5,345,716 1,060,690 5.00% 267,286 0% 20.0 SQ 29 348.00 Other Tangible Property 200,446 135,251 5.00% 10,022 0% 20.0 SQ 30 Various Acquisitions Depreciable Plant 2,340,827 1,424,153 2.57% 60,084 Composite Depreciation Rate Used 32 Total Depreciable Property 5780,421,003 \$197,800,541 520,951,348 257,951,348 | 23 | 344.00 | Laboratory Equipment | 1,360,349 | 529,977 | 6.67% | 90,735 | 0% | 15.0 | SQ |
| 26 346.19 Communication Equipment-remote control 3,584,818 1,522,423 6.67% 239,107 0% 15.0 SQ 27 346.20 Communication Equipment-telephone 177,628 (42,992) 6.67% 11,848 0% 15.0 SQ 28 347.00 Misc Equipment 5,345,716 1,060,690 5.00% 267,286 0% 20.0 SQ 29 348.00 Other Tangible Property 200,446 135,251 5.00 10,022 0% 20.0 SQ 30 Various Acqusitions Depreciable Plant 2,340,827 1,424,153 2.57% 60,084 Composite Depreciation Rate Used 32 Total Depreciable Property 5780,421,003 \$197,800,541 520,951,348 | 24 | 345.00 | Power Operated Equipment | 1,340,169 | 995,004 | 2.73% | 36,587 | 10% | 23.0 | S1.5 |
| 27 346.20 Communication Equipment-telephone 177,628 (42,992) 6.67% 11,848 0% 15.0 SQ 28 347.00 Misc Equipment 5,345,716 1,060,690 5.00% 267,286 0% 20.0 SQ 29 348.00 Other Tangible Property 200,446 135,251 5.00% 10,022 0% 20.0 SQ 30 30 Various Acquisitions Depreciable Plant 2,340,827 1,424,153 2.57% 60,084 Composite Depreciation Rate Used 32 Total Depreciable Property 5780,421,003 \$197,800,541 \$20,951,348 | 25 | 346.10 | Communication Equipment-nontelephone | 240,038 | (16,948) | 6.67% | 16,011 | 0% | 15.0 | SQ |
| 28 347.00 Misc Equipment 5,345,716 1,060,690 5.00% 267,286 0% 20.0 SQ 29 348.00 Other Tangible Property 200,446 135,251 5.00% 10,022 0% 20.0 SQ 30 SQ | 26 | 346.19 | Communication Equipment-remote control | 3,584,818 | 1,522,423 | 6.67% | 239,107 | 0% | 15.0 | SQ |
| 29 348.00 Other Tangible Property 200,446 135,251 5.00% 10,022 0% 20.0 SQ 30 30 30 30 30 30 30 30 30 30 30 30 30 | 27 | 346.20 | Communication Equipment-telephone | 177,628 | (42,992) | 6.67% | 11,848 | 0% | 15.0 | SQ |
| 30 | 28 | 347.00 | Misc Equipment | 5,345,716 | 1,060,690 | 5.00% | 267,286 | 0% | 20.0 | SQ |
| 31 Various Acqusitions Depreciable Plant 2,340,827 1,424,153 2.57% 60,084 Composite Depreciation Rate Used 32 33 Total Depreciable Property \$780,421,003 \$197,800,541 \$20,951,348 | 29 | 348.00 | Other Tangible Property | 200,446 | 135,251 | 5.00% | 10,022 | 0% | 20.0 | SQ |
| 32 33 Total Depreciable Property \$780,421,003 \$197,800,541 \$20,951,348 | 30 | | | | | | | | | |
| 33 Total Depreciable Property \$780,421,003 \$197,800,541 \$20,951,348 | 31 | Various | Acqusitions Depreciable Plant | 2,340,827 | 1,424,153 | 2.57% | 60,084 | Composite De | preciation Rate Used | |
| | 32 | | | | | • | | | | |
| 34 | 33 | | Total Depreciable Property | \$780,421,003 | \$197,800,541 | _ | \$20,951,348 | | | |
| | 34 | | | | | • | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 CONSTRUCTION WORK IN PROGRESS Base Year at 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-3

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EXHIBIT 37, SCHEDULE B-4

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-4

PAGE 1 OF 2

| Line | Project | | Construction | Accumulated AFUDC I | Costs ndirect Total | Jurisdictional | Total Jurisdictional | Estimated Percent |
|---------------|------------|---|--------------|---------------------|------------------------|----------------|-------------------------|----------------------|
| No. | Number | Description of Project | Amount | Capitalized | Costs Costs | Percent | Cost | Complete |
| l | | | | | | | | |
| <u>!</u> } | D12-**01-P | Projects Funded by Others | \$275,000 | \$0 | \$275,000 | 100% | \$275,000 | NA |
| | R12-**A1 | Mains - New | 41,398 | 602 | 42,000 | | 42,000 | NA |
| | R12-**B1 | Mains - Replaced / Restored | 594,482 | 5,518 | 600,000 | | 600,000 | NA |
| | R12-**C1 | Mains - Unscheduled | 77,000 | 0 | 77,000 | | 77,000 | NA |
| | R12-**D1 | Mains - Relocated | 94,159 | 841 | 95,000 | | 95,000 | NA |
| | R12-**E1 | Hydrants, Valves, and Manholes - New | 4,968 | 32 | 5,000 | | 5,000 | NA |
| | R12-**F1 | Hydrants, Valves, and Manholes - Replaced | 29,808 | 193 | 30,000 | | 30,000 | NA |
| | R12-**G1 | Services and Laterals - New | 76,500 | 0 | 76,500 | | 76,500 | NA |
| | R12-**H1 | Services and Laterals - Replaced | 21,500 | 0 | 21,500 | | 21,500 | NA |
| | R12-**I1 | Meters - New | 30,000 | 0 | 30,000 | | 30,000 | NA |
| | R12-**J1 | Meters - Replaced | 80,000 | 0 | 80,000 | | 80,000 | NA |
| | R12-**K1 | ITS Equipment and Systems | 50,000 | 0 | 50,000 | | 50,000 | NA |
| | R12-**L1 | SCADA Equipment and Systems | 154,051 | 3,736 | 157,787 | | 157,787 | NA |
| | R12-**M1 | Security Equipment and Systems | 25,000 | 0 | 25,000 | | 25,000 | NA |
| | R12-**N1 | Offices and Operations Centers | 10,000 | 0 | 10,000 | | 10,000 | NA |
| | R12-**O1 | Vehicles | 0 | 0 | 0 | | 0 | NA |
| | R12-**P1 | Tools and Equipment | 33,600 | 0 | 33,600 | | 33,600 | NA |
| | R12-**Q1 | Process Plant Facilities and Equipment | 195,155 | 4,845 | 200,000 | | 200,000 | NA |
| | R12-**S1 | Engineering Studies | 3,719 | 15,281 | 19,000 | | 19,000 | NA |
| | R12-**K3 | ITS Equipment and Systems - Centrally Sponsored | 468,277 | 4,393 | 472,671 | | 472,671 | NA |
| | 112-020037 | KRS I Chemical Storage and Feed Imp | 1,186,988 | 122,492 | 1,309,481 | | 1,309,481 | 15.41% |
| | 112-020055 | New Circle Rd Main Relocation Phase 2 | 274,199 | 25,257 | 299,455 | | 299,455 | 29.95% |
| | 112-020059 | KRS2 Transfer Switch | 61,664 | 4,079 | 65,743 | | 65,743 | 6.57% |
| | 112-020067 | RRS Chemical Facility Upgrade/Chlor | 3,107,065 | 67,258 | 3,174,322 | | 3,174,322 | 30.23% |
| | 112-020071 | KRS1 Valve House Rehabilitation (Phase 5) - Reeves Drives | 596,631 | 3,369 | 600,000 | | 600,000 | 40.00% |
| | 112-020074 | Athens Boonesboro Main Ext - Phase | 807,240 | 55,556 | 862,795 | | 862,795 | 95.87% |
| | 112-020076 | KRS1 - Replace Incline Car | 778,852 | 59,786 | 838,639 | | 838,639 | 55.91% |
| | 112-020079 | Jacobson Pump Station | 837,592 | 21,481 | 859,073 | | 859,073 | 42.95% |
| | 112-020089 | Millersburg Chemical Feed & WQ Impr | 273,570 | 2,744 | 276,314 | | 276,314 | 32.51% |
| | 112-020093 | Richmond Rd Paving Imprvemnts - Fie | 34,194 | 2,121 | 36,315 | | 36,315 | 2.42% |
| | 112-020099 | KRS1 Pump #13 Replacement | 1,021,300 | 49,367 | 1,070,667 | | 1,070,667 | 89.22% |
| | 112-300008 | Owenton Operations Garage | 177,308 | 13,179 | 190,486 | | 190,486 | 19.05% |
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| | | | \$11,421,219 | \$462,129 | \$0 \$11,883,349 | = | \$11,883,349 | |
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KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 CONSTRUCTION WORK IN PROGRESS Forecast Year at 6/30/2020

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-3

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EXHIBIT 37, SCHEDULE B-4

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-4

PAGE 2 OF 2

Witness Responsible: Melissa Schwarzell

| | | | | Accumulate | | | | Total | Estimated |
|----|------------|---|--------------|------------------|----------|--------------|----------------|----------------|-----------|
| ie | Project | | Construction | AFUDC | Indirect | Total | Jurisdictional | Jurisdictional | Percent |
|). | Number | Description of Project | Amount | Capitalized | Costs | Costs | Percent | Cost | Complete |
| | | | ***** | | | | | 4 | |
| | D12-**01-P | Projects Funded by Others | \$480,000 | \$0 | | \$480,000 | 100% | \$480,000 | N/A |
| | R12-**A1 | Mains - New | 146,486 | 1,514 | | 148,000 | | 148,000 | N/A |
| | R12-**B1 | Mains - Replaced / Restored | 986,267 | 13,733 | | 1,000,000 | | 1,000,000 | N/A |
| | R12-**C1 | Mains - Unscheduled | 88,500 | 0 | | 88,500 | | 88,500 | N/A |
| | R12-**D1 | Mains - Relocated | 59,107 | 893 | | 60,000 | | 60,000 | N/A |
| | R12-**E1 | Hydrants, Valves, and Manholes - New | 29,797 | 203 | | 30,000 | | 30,000 | N/A |
| | R12-**F1 | Hydrants, Valves, and Manholes - Replaced | 57,109 | 391 | | 57,500 | | 57,500 | N/A |
| | R12-**G1 | Services and Laterals - New | 103,000 | 0 | | 103,000 | | 103,000 | N/A |
| | R12-**H1 | Services and Laterals - Replaced | 69,000 | 0 | | 69,000 | | 69,000 | N/A |
| | R12-**I1 | Meters - New | 86,875 | 0 | | 86,875 | | 86,875 | N/A |
| | R12-**J1 | Meters - Replaced | 125,000 | 0 | | 125,000 | | 125,000 | N/A |
| | R12-**K1 | ITS Equipment and Systems | 0 | 0 | | 0 | | 0 | N/A |
| | R12-**L1 | SCADA Equipment and Systems | 85,420 | 3,380 | | 88,800 | | 88,800 | N/A |
| | R12-**M1 | Security Equipment and Systems | 5,000 | 0 | | 5,000 | | 5,000 | N/A |
| | R12-**N1 | Offices and Operations Centers | 30,000 | 0 | | 30,000 | | 30,000 | N/A |
| | R12-**O1 | Vehicles | 100,000 | 0 | | 100,000 | | 100,000 | N/A |
| | R12-**P1 | Tools and Equipment | 274,820 | 0 | | 274,820 | | 274,820 | N/A |
| | R12-**Q1 | Process Plant Facilities and Equipment | 469,129 | 5,871 | | 475,000 | | 475,000 | N/A |
| | R12-**S1 | Engineering Studies | 33,774 | 1,226 | | 35,000 | | 35,000 | N/A |
| | R12-**K3 | ITS Equipment and Systems - Centrally Sponsored | 486,427 | 6,773 | | 493,200 | | 493,200 | N/A |
| | 112-020089 | Millersburg Chemical Feed & WQ Impr | 269,091 | 7,223 | | 276,314 | | 276,314 | 32.51% |
| | 112-020093 | Richmond Rd Paving Imprvemnts - Fie | 30,270 | 6,045 | | 36,315 | | 36,315 | 2.42% |
| | 112-030001 | ERWA Main Interconnection | 557,275 | 25,418 | | 582,693 | | 582,693 | 20.41% |
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| | | | \$4,572,347 | \$72,670 | \$0 | \$4,645,017 | | \$4,645,017 | |
| | | | Ţ.,572,547 | ψ, <u>L</u> ,570 | 70 | + .,0 .5,017 | | ψ 1,0 15,017 | |

Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE Base Year at 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-3

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EXHIBIT 37, SCHEDULE B-4.1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-4

PAGE 1 OF 2

Witness Responsible: Melissa Schwarzell

| _ | | | Date | Estimated | % of | Original | Current | Total | % of Total |
|--------|------------|---|--------------|------------|---------|--------------|--------------|--------------|----------------|
| ine | Project | | Construction | Completion | Elapsed | Budget | Budget | Project | Expenditures |
| lo. | Number | | Began | Date | Time | Estimate | Estimate | Expenditures | to Budget Est. |
| 1 2 | D12-**01-P | Projects Funded by Others | NA | NA | NA | NA | NA | \$275,000 | NA |
| 3 | R12-**A1 | Mains - New | NA | NA | NA | NA | NA | 42,000 | NA |
| 1 | R12-**B1 | Mains - Replaced / Restored | NA | NA | NA | NA | NA | 600,000 | NA |
| 5 | R12-**C1 | Mains - Unscheduled | NA | NA | NA | NA | NA | 77,000 | NA |
| i | R12-**D1 | Mains - Relocated | NA | NA | NA | NA | NA | 95,000 | NA |
| | R12-**E1 | Hydrants, Valves, and Manholes - New | NA | NA | NA | NA | NA | 5,000 | NA |
| | R12-**F1 | Hydrants, Valves, and Manholes - Replaced | NA | NA | NA | NA | NA | 30,000 | NA |
| | R12-**G1 | Services and Laterals - New | NA | NA | NA | NA | NA | 76,500 | NA |
| 0 | R12-**H1 | Services and Laterals - Replaced | NA | NA | NA | NA | NA | 21,500 | NA |
| l | R12-**I1 | Meters - New | NA | NA | NA | NA | NA | 30,000 | NA |
| 2 | R12-**J1 | Meters - Replaced | NA | NA | NA | NA | NA | 80,000 | NA |
| 3 | R12-**K1 | ITS Equipment and Systems | NA | NA | NA | NA | NA | 50,000 | NA |
| ı | R12-**L1 | SCADA Equipment and Systems | NA | NA | NA | NA | NA | 157,787 | NA |
| 5 | R12-**M1 | Security Equipment and Systems | NA | NA | NA | NA | NA | 25,000 | NA |
| 5 | R12-**N1 | Offices and Operations Centers | NA | NA | NA | NA | NA | 10,000 | NA |
| 7 | R12-**O1 | Vehicles | NA | NA | NA | NA | NA | 0 | NA |
| 3 | R12-**P1 | Tools and Equipment | NA | NA | NA | NA | NA | 33,600 | NA |
|) | R12-**Q1 | Process Plant Facilities and Equipment | NA | NA | NA | NA | NA | 200,000 | NA |
|) | R12-**S1 | Engineering Studies | NA | NA | NA | NA | NA | 19,000 | NA |
| | R12-**K3 | ITS Equipment and Systems - Centrally Sponsored | NA | NA | NA | NA | NA | 472,671 | NA |
| ! | 112-020037 | KRS I Chemical Storage and Feed Imp | Sep-16 | Mar-20 | 69.6% | 8,500,000 | 8,500,000 | 1,309,481 | 15.41% |
| 3 | 112-020055 | New Circle Rd Main Relocation Phase 2 | Oct-16 | Aug-19 | 82.7% | 1,000,000 | 1,000,000 | 299,455 | 29.95% |
| ı | 112-020059 | KRS2 Transfer Switch | Dec-15 | Mar-20 | 74.9% | 1,500,000 | 1,000,041 | 65,743 | 6.57% |
| , | 112-020067 | RRS Chemical Facility Upgrade/Chlor | Aug-17 | Jul-19 | 79.0% | 10,500,000 | 10,500,000 | 3,174,322 | 30.23% |
| ; | 112-020071 | KRS1 Valve House Rehabilitation (Phase 5) - Reeves Di | Jan-19 | May-19 | 38.7% | 1,500,000 | 1,500,000 | 600,000 | 40.00% |
| , | 112-020074 | Athens Boonesboro Main Ext - Phase | Oct-16 | Jul-19 | 85.2% | 850,000 | 900,000 | 862,795 | 95.87% |
| 3 | 112-020076 | KRS1 - Replace Incline Car | Nov-16 | Sep-19 | 79.9% | 1,500,000 | 1,500,000 | 838,639 | 55.91% |
| 9 | 112-020079 | Jacobson Pump Station | Apr-17 | Jun-19 | 85.1% | 1,700,000 | 2,000,000 | 859,073 | 42.95% |
|) | 112-020089 | Millersburg Chemical Feed & WQ Impr | Dec-17 | Jun-21 | 34.7% | 850,000 | 850,000 | 276,314 | 32.51% |
| | 112-020093 | Richmond Rd Paving Imprvemnts - Fie | Mar-18 | Jul-23 | 18.4% | 1,500,000 | 1,500,000 | 36,315 | 2.42% |
| 2 | 112-020099 | KRS1 Pump #13 Replacement | Jul-18 | Jun-19 | 66.5% | 1,400,000 | 1,200,000 | 1,070,667 | 89.22% |
| 3 | 112-300008 | Owenton Operations Garage | Feb-17 | Mar-20 | 65.6% | 1,000,000 | 1,000,000 | 190,486 | 19.05% |
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| 5 | | | | | | \$31,800,000 | \$31,450,041 | 11,883,349 | |
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Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs.

The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE Forecast Year at 6/30/2020

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD

TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKBADER PEEEPSINGE NIO(S) : W/P.1.2

EXHIBIT 37, SCHEDULE B-4.1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-4

PAGE 2 OF 2

Witness Responsible: Melissa Schwarzell

| | | | Date | Estimated | % of | Original | Current | Total | % of Total |
|----------|-------------------|---|-----------------------|--------------------|-----------------|--------------------|--------------------|-------------------------|--------------------------------|
| ne o. | Project Number | | Construction Began | Completion Date | Elapsed Time | Budget Estimate | Budget Estimate | Project Expenditures | Expenditures to Budget Est. |
| | | | | | | | | • | - |
| | D12-**01-P | Projects Funded by Others | NA | NA | NA | NA | NA | \$480,000 | NA |
| | R12-**A1 | Mains - New | NA | NA | NA | NA | NA | 148,000 | NA |
| | R12-**B1 | Mains - Replaced / Restored | NA | NA | NA | NA | NA | 1,000,000 | NA |
| | R12-**C1 | Mains - Unscheduled | NA | NA | NA | NA | NA | 88,500 | NA |
| | R12-**D1 | Mains - Relocated | NA | NA | NA | NA | NA | 60,000 | NA |
| | R12-**E1 | Hydrants, Valves, and Manholes - New | NA | NA | NA | NA | NA | 30,000 | NA |
| | R12-**F1 | Hydrants, Valves, and Manholes - Replaced | NA | NA | NA | NA | NA | 57,500 | NA |
| | R12-**G1 | Services and Laterals - New | NA | NA | NA | NA | NA | 103,000 | NA |
|) | R12-**H1 | Services and Laterals - Replaced | NA | NA | NA | NA | NA | 69,000 | NA |
| l | R12-**I1 | Meters - New | NA | NA | NA | NA | NA | 86,875 | NA |
| 2 | R12-**J1 | Meters - Replaced | NA | NA | NA | NA | NA | 125,000 | NA |
| | R12-**K1 | ITS Equipment and Systems | NA | NA | NA | NA | NA | 0 | NA |
| ļ | R12-**L1 | SCADA Equipment and Systems | NA | NA | NA | NA | NA | 88,800 | NA |
| 5 | R12-**M1 | Security Equipment and Systems | NA | NA | NA | NA | NA | 5,000 | NA |
| 5 | R12-**N1 | Offices and Operations Centers | NA | NA | NA | NA | NA | 30,000 | NA |
| 7 | R12-**O1 | Vehicles | NA | NA | NA | NA | NA | 100,000 | NA |
| 3 | R12-**P1 | Tools and Equipment | NA | NA | NA | NA | NA | 274,820 | NA |
|) | R12-**Q1 | Process Plant Facilities and Equipment | NA | NA | NA | NA | NA | 475,000 | NA |
|) | R12-**S1 | Engineering Studies | NA | NA | NA | NA | NA | 35,000 | NA |
| | R12-**K3 | ITS Equipment and Systems - Centrally Sponsored | NA | NA | NA | NA | NA | 493,200 | NA |
| 2 | 112-020089 | Millersburg Chemical Feed & WQ Impr | Dec-17 | Jun-21 | 71.3% | 850,000 | 850,000 | 276,314 | 32.51% |
| | 112-020093 | Richmond Rd Paving Imprvemnts - Fie | Mar-18 | Jul-23 | 42.6% | 1,500,000 | 1,500,000 | 36,315 | 2.42% |
| 1 | 112-030001 | ERWA Main Interconnection | Oct-19 | Jun-23 | 19.2% | 2,855,491 | 2,855,492 | 582,693 | 20.41% |
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or as long as several months.

Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs.

The cost of these projects can range from approximately \$1,000 to \$250,000. The construction period may be as little as one week

\$5,205,491 \$5,205,492

\$4,645,017

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 ALLOWANCE FOR WORKING CAPITAL Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-5

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 1 OF 2

Witness Responsible: Melissa Schwarzell

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD

TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: SCH 5.1/5.2

| Line No. | Working Capital Component | Description of Methodology Used to Determine Jurisdictional Requirement | Workpaper Reference | Total Company | Jurisdictional Percent | Jurisdictional Amount |
|-------------|---------------------------|---|------------------------|------------------|---------------------------|--------------------------|
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | Working Capital | Lead/Lag Study | B-5.2, Page 1/6 | \$2,686,000 | 100.00% | \$2,686,000 |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | Materials and Supplies | 24-Month Average Balance | B-5.1, Page 1/2 | \$807,789 | 100.00% | \$807,789 |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 ALLOWANCE FOR WORKING CAPITAL Forecast Year at 6/30/2020

DATA: ____BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).: SCH 5.1/5.2

EXHIBIT 37, SCHEDULE B-5

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 2 OF 2

| Line No. | Working Capital Component | Description of Methodology Used to Determine Jurisdictional Requirement | Workpaper Reference | Total Company | Jurisdictional Percent | Jurisdictional Amount |
|-------------|---------------------------|---|------------------------|------------------|---------------------------|--------------------------|
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | Working Capital | Lead/Lag Study | B-5.2, Page 4/6 | \$3,754,000 | 100.00% | \$3,754,000 |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | Materials and Supplies | 24 Month Average Balance | B-5.1, Page 2/2 | \$807,789 | 100.00% | \$807,789 |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 WORKING CAPITAL COMPONENTS Base Year at 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: W/P-1-5

EXHIBIT 37, SCHEDULE B-5.1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 1 OF 2

| | | | 24 - Month Average For Period | | | Period Balance | |
|------|------------------------|------------|-------------------------------|----------------|-------------|----------------|----------------|
| Line | | Total | Jurisdictional | Jurisdictional | Total | Jurisdictional | Jurisdictional |
| No. | Description | Company | Percent | Amount | Company | Percent | Amount |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | Materials and Supplies | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | Materials & Supplies | \$ 807,789 | 100.00% | \$807,789 | \$807,789 | 100.00% | \$807,789 |
| 7 | | | | | | · | |
| 8 | | | | 0 | 0 | | 0 |
| 9 | | <u></u> | | ' | | | |
| 10 | | \$807,789 | | \$807,789 | \$807,789 | | \$807,789 |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 WORKING CAPITAL COMPONENTS Forecast Year at 6/30/2020

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD

TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: W/P-1-5

16 17 18 EXHIBIT 37, SCHEDULE B-5.1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 2 OF 2

| | | | 24 - Month Average For Period | | | Period Balance | |
|------|------------------------|------------|-------------------------------|----------------|-----------|----------------|----------------|
| Line | | Total | Jurisdictional | Jurisdictional | Total | Jurisdictional | Jurisdictional |
| No. | Description | Company | Percent | Amount | Company | Percent | Amount |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | Materials and Supplies | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | Materials and Supplies | \$ 807,789 | 100.00% | \$807,789 | \$807,789 | 100.00% | \$807,789 |
| 10 | | | | | | | |
| 11 | | | | 0 | 0 | | 0 |
| 12 | | | | | | | |
| 13 | | \$807,789 | | \$807,789 | \$807,789 | | \$807,789 |
| 14 | | | | | | | |
| 15 | | | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 WORKING CAPITAL - LEAD/LAG STUDY Base Year at 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD

TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S):

EXHIBIT 37, SCHEDULE B-5.2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 1 OF 6

| Line | | | |
|------|---|----------|--------------|
| No. | Description | Days | Amount |
| 1 | | | |
| 2 | | | |
| 3 | Total Operating Funds | | \$92,044,385 |
| 4 | | | |
| 5 | Average Daily Operating Funds | | 252,176 |
| 6 | | | |
| 7 | Composite Average Days Interval Between: | | |
| 8 | | | |
| 9 | (A) Date Service Furnished and Date Collections Deposited | 43.37 | |
| 10 | | | |
| 11 | (B) Date Expenses Incurred and Date of Payment | 32.72 | |
| 12 | | | |
| 13 | (C) Net Interval | 10.65 | |
| 14 | | <u> </u> | |
| 15 | Total Working Capital | | \$2,685,674 |
| 16 | | | |
| 17 | | | |
| 18 | Use | | \$2,686,000 |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 WORKING CAPITAL - LEAD/LAG STUDY Base Year at 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD

TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-5.2
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 2 OF 6

| | Post Payment | | | | | | | |
|-----|---|---------------------------------|-------------|-----------------|--|--|--|--|
| ine | | | or | | | | | |
| No. | Description | Amount | (Lead) Days | Dollar Days | | | | |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | Salaries & Wages | 7,184,124 | 12.00 | \$86,209,488 | | | | |
| 4 | Fuel, Power and Electric | 4,136,408 | 26.40 | 109,207,786 | | | | |
| 5 | Chemicals | 1,902,437 | 41.39 | 78,740,167 | | | | |
| 6 | Purchased Water | 299,237 | 52.54 | 15,722,352 | | | | |
| 7 | Waste Disposal | 510,056 | 241.51 | 123,183,625 | | | | |
| 8 | Service Company Charges | 9,384,894 | (3.50) | (32,886,546) | | | | |
| 9 | Contracted Services | 914,525 | 53.37 | 48,804,838 | | | | |
| 10 | Group Insurance | 1,415,517 | 10.31 | 14,593,377 | | | | |
| 11 | Opeb | 114,601 | 141.50 | 16,216,042 | | | | |
| 12 | Other Benefits | 578,137 | 10.10 | 5,839,354 | | | | |
| 13 | Pensions | 439,161 | (0.75) | (329,371) | | | | |
| 14 | Insurance Other than Group | 686,069 | (41.60) | (28,540,507) | | | | |
| 15 | Rents | 22,122 | (75.10) | (1,661,426) | | | | |
| 16 | Regulatory Expense | 289,720 | 0.00 | 0 | | | | |
| 17 | Maintenance Service & Supplies | 1,124,817 | 39.83 | 44,801,180 | | | | |
| 18 | Amortization | 839,228 | 0.00 | 0 | | | | |
| 19 | Uncollectibles | 859,139 | 0.00 | 0 | | | | |
| 20 | Office Supplies & Services | 285,259 | 45.32 | 12,927,341 | | | | |
| 21 | Employee Related Exp, Travel & Ent | 126,714 | 66.06 | 8,370,184 | | | | |
| 2 | Other Operating Expenses | 3,173,469 | 38.23 | 121,322,723 | | | | |
| 23 | Total O & M Expenses | 34,285,634 | | 622,520,607 | | | | |
| 4 | · | | | | | | | |
| 25 | Depreciation and Amortization | 16,551,585 | 0.00 | 0 | | | | |
| 26 | Property Taxes | 6,602,250 | 159.74 | 1,054,632,081 | | | | |
| 27 | Utility Tax | 193,619 | (155.99) | (30,202,628) | | | | |
| 28 | Payroll Taxes | 566,558 | 12.00 | 6,798,696 | | | | |
| 29 | Income Taxes - Current - SIT | 1,042,164 | 46.26 | 48,210,521 | | | | |
| 30 | Income Taxes - Current - FIT | 4,831,490 | 36.75 | 177,557,256 | | | | |
| 31 | Deferred Income Taxes | (809,478) | 0.00 | 0 | | | | |
| 32 | Interest Expense - Long - Term Debt | 12,233,304 | 91.70 | 1,121,806,529 | | | | |
| 33 | Interest Expense - Short - Term Debt | 244,370 | 18.90 | 4,617,680 | | | | |
| 34 | Preferred Dividends | 127,578 | 46.13 | 5,884,535 | | | | |
| 35 | Net Income | 16,175,311 | 0.00 | 0 | | | | |
| 36 | | | | | | | | |
| 37 | Net Operating Funds | \$92,044,385 | | \$3,011,825,277 | | | | |
| 38 | | | | | | | | |
| 39 | | | | | | | | |
| 40 | Average Days Interval between Date Expenses a | re Incurred and Date of Payment | | 32.72 | | | | |
| 1 | | | | | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 WORKING CAPITAL - LEAD/LAG STUDY Base Year at 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-5.2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 3 OF 6

| 2 | | Revenues | Median | |
|---|------------------------------|---|--------------|-----------------|
| | | Amount | Service Days | Dollar Days |
| | | | | |
| | | | | |
| | Monthly - Arrears Full Bills | \$86,574,605 | 14.93 | \$1,292,558,853 |
| | | | | |
| | Other Revenues | 2,520,765 | 14.93 | 37,635,021 |
| | | | | |
| | Fire Service | 2,812,617 | 15.09 | 42,442,391 |
| | | | | · |
| | Total | 91,907,987 | | \$1,372,636,265 |
| | | <u></u> | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | Average Median Service Days | | 14.93 |
| | | | | |
| | | Number of Days between the Reading Date and the | | |
| | | Billing Date | | 5.20 |
| | | | | |
| | | Number of Days between the Billing Date and the | | |
| | | Date the Bills are Paid | | 23.24 |
| | | | | |
| | | Total Average Days' Interval between Number of Day | | |
| | | from Date Services are Furnished to Date Collection | ns | |
| | | are Received | | 43.37 |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 WORKING CAPITAL - LEAD/LAG STUDY Forecast Year at 6/30/2020

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD

TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).:

AGDR2#19(4, 5, & 6)

EXHIBIT 37, SCHEDULE B-5.2
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 4 OF 6

| Line | | | |
|------|---|-------|---------------|
| No. | Description | Days | Amount |
| 1 | | | |
| 2 | | | |
| 3 | Total Operating Funds | | \$108,151,942 |
| 4 | | | |
| 5 | Average Daily Operating Funds | | 296,307 |
| 6 | | | |
| 7 | Composite Average Days Interval Between: | | |
| 8 | | | |
| 9 | (A) Date Service Furnished and Date Collections Deposited | 43.38 | |
| 10 | | | |
| 11 | (B) Date Expenses Incurred and Date of Payment | 30.71 | |
| 12 | | | |
| 13 | (C) Net Interval | 12.67 | |
| 14 | | | |
| 15 | Total Working Capital | | \$3,754,210 |
| 16 | | | |
| 17 | | | |
| 18 | Use | | \$3,754,000 |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 WORKING CAPITAL - LEAD/LAG STUDY Forecast Year at 6/30/2020

DATA: ____BASE PERIOD _X_FORECASTED PERIOD

TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-5.2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 5 OF 6

| | | | Post Payment | |
|------|---|----------------------------------|--------------|-----------------|
| Line | | | or | |
| No. | DESCRIPTION | Amount | (Lead) Days | Dollar Days |
| 1 | Salaries & Wages | 7,802,450 | 12.00 | 93,629,400 |
| 2 | Fuel, Power and Electric | 4,470,870 | 26.40 | 118,038,117 |
| ļ. | Chemicals | 2,887,866 | 41.39 | 119,526,193 |
| 5 | Purchased Water | 252,496 | 52.54 | 13,266,511 |
| 6 | Waste Disposal | 407,483 | 241.51 | 98,411,219 |
| 7 | Service Company Charges | 9,719,018 | (3.50) | (34,057,383) |
| 3 | Contracted Services | 944,448 | 53.37 | 50,401,718 |
| 9 | Group Insurance | 1,720,314 | 10.31 | 17,735,704 |
| 0 | Opeb | 74,033 | 141.50 | 10,475,670 |
| 1 | Other Benefits | 648,763 | 10.10 | 6,552,698 |
| 2 | Pensions | 399,519 | (0.75) | (299,639) |
| 3 | Insurance Other than Group | 767,088 | (41.60) | (31,910,902) |
| 4 | Rents | 23,402 | (75.10) | (1,757,558) |
| .5 | Regulatory Expense | 410,186 | 0.00 | 0 |
| 16 | Maintenance Service & Supplies | 1,229,298 | 39.83 | 48,962,633 |
| 17 | Amortization | 1,091,902 | 0.00 | 0 |
| 8 | Uncollectibles | 804,093 | 0.00 | 0 |
| 9 | Office Supplies & Services | 346,815 | 45.32 | 15,716,930 |
|) | Employee Related Exp, Travel & Ent | 199,691 | 66.06 | 13,190,731 |
| 1 | Other Operating Expenses | 3,606,116 | 38.23 | 137,862,953 |
| 2 | Total O & M Expenses | 37,805,851 | | 675,744,995 |
| 3 | · | | | , , |
| 4 | Depreciation and Amortization | 18,604,102 | 0.00 | 0 |
| 5 | Property Taxes | 7,032,232 | 159.74 | 1,123,316,667 |
| 6 | Utility Tax | 175,930 | (155.99) | (27,443,321) |
| 7 | Payroll Taxes | 596,010 | 12.00 | 7,152,120 |
| 8 | Income Taxes - Current - SIT | 1,721,054 | 46.26 | 79,615,958 |
| 9 | Income Taxes - Current - FIT | 7,451,800 | 36.75 | 273,853,663 |
| 0 | Deferred Income Taxes | (1,627,632) | 0.00 | 0 |
| 1 | Interest Expense - Long - Term Debt | 12,836,661 | 91.70 | 1,177,134,985 |
| 32 | Interest Expense - Short - Term Debt | 220,561 | 18.90 | 4,167,779 |
| 33 | Preferred Dividends | 176,449 | 46.13 | 8,138,710 |
| 34 | Net Income | 23,158,924 | 0.00 | 0 |
| 35 | | | | |
| 36 | Net Operating Funds | \$108,151,942 | | \$3,321,681,556 |
| 37 | | | | |
| 8 | | | | |
| 39 | Average Days Interval between Date Expenses a | are Incurred and Date of Payment | | 30.71 |
|) | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 WORKING CAPITAL - LEAD/LAG STUDY Forecast Year at 6/30/2020

DATA: ___BASE PERIOD _X_FORECASTED PERIOD

TYPE OF FILING: _X_ ORIGINAL __UPDATED __REVISED

PAGE 6 OF 6 Witness Responsible: Melissa Schwarzell

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

EXHIBIT 37, SCHEDULE B-5.2

WORKPAPER REFERENCE NO(S).:
AGDR2#19(4, 5, & 6)

| Line | | Revenues | Median | |
|------------|------------------------------|--|--------------|-----------------|
| No. | | Amount | Service Days | Dollar Days |
| 1 | | | | |
| 2 | | | | |
| 3 | Monthly - Arrears Full Bills | \$81,870,501 | 14.93 | \$1,222,326,580 |
| 4 | | | | |
| 5 | Other Revenues | 2,483,215 | 14.93 | \$37,074,400 |
| 6 | | | | |
| 7 | Fire Service | 3,611,110 | 15.09 | 54,491,650 |
| 8 | | | | <u></u> _ |
| 9 | Total | \$87,964,826 | | \$1,313,892,630 |
| 10 | | · · · · · · · · · · · · · · · · · · · | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | Average Median Service Days | | 14.94 |
| 20 | | | | |
| 21 | | Number of Days between the Reading Date and th | ne | 5.20 |
| 22 | | Billing Date | | 5.20 |
| 23 | | Newshard Floor hat were the Billian Beta and the | | |
| 24 | | Number of Days between the Billing Date and the Date the Bills are Paid | | 22.24 |
| 25 26 | | Date the Bills are Palu | | 23.24 |
| | | Total Avorage Dave! Interval between Number of | Dave | |
| 27 28 | | Total Average Days' Interval between Number of I from Date Services are Furnished to Date Collect | | |
| 28 | | are Received | uuns | 43.38 |
| 30 | | are neceived | | 73.30 |
| 31 | | | | |
|) 1 | | | | |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 **DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES** Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-6

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-6

PAGE 1 OF 2

Witness Responsible: Melissa Schwarzell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1

| Line | | | Workpaper | Total | Jurisdictional | Jurisdictional |
|------|----------|--------------------------------------|-----------|--------------|----------------|----------------|
| No. | Acct No. | Description | Reference | Company | Percent | Amount |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | 252 | Customer Advances | W/P-1-6 | \$12,185,374 | 100.00% | \$12,185,374 |
| 4 | | | | | | |
| 5 | 271 | Contributions in Aid of Construction | W/P-1-7 | \$71,499,658 | | \$71,499,658 |
| 6 | | | | | | |
| 7 | 255 | Investment Tax Credits: | | | | |
| 8 | | Pre 1971 3% Credit | W/P-1-9 | \$16,378 | | \$16,378 |
| 9 | | 1971-1975 4% Credit | | | | |
| 10 | | 1975-12/31/85 10% Credit | | | | |
| 11 | | | | | | |
| 12 | | | | \$16,378 | | \$16,378 |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | 282 | <u>Deferred Taxes:</u> | | | | |
| 16 | | Utiltiy Plant in Service | W/P-1-8 | \$87,751,527 | | \$87,751,527 |
| 17 | | Deferred Maintenance | W/P-1-8 | 2,586,976 | | 2,586,976 |
| 18 | | Deferred Debits | W/P-1-8 | 310,938 | | 310,938 |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | \$90,649,441 | | \$90,649,441 |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358

EXHIBIT 37, SCHEDULE B-6

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-6

PAGE 2 OF 2

Witness Responsible: Melissa Schwarzell

DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES Forecast Year at 6/30/2020

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: W/P-1

| Line | | | Workpaper | Total | Jurisdictional | Jurisdictional | 13-Month Average |
|------|----------|--------------------------------------|-----------|--------------|----------------|----------------|---------------------|
| No. | Acct No. | Description | Reference | Company | Percent | Amount | Balance |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | 252 | Customer Advances | W/P-1-6 | \$14,266,894 | 100.00% | \$14,266,894 | \$13,508,680 |
| 4 | | | | | | | - |
| 5 | 271 | Contributions in Aid of Construction | W/P-1-7 | \$74,388,870 | | \$74,388,870 | \$73,319,577 |
| 6 | | | | | | | |
| 7 | 255 | Investment Tax Credits: | | | | | |
| 8 | | Pre 1971 3% Credit | W/P-1-9 | \$6,175 | | \$6,175 | \$10,001 |
| 9 | | 1971-1975 4% Credit | | | | | |
| 10 | | 1975-12/31/85 10% Credit | | | | | |
| 11 | | | | | | | |
| 12 | | | | \$6,175 | | \$6,175 | \$10,001 |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | 282 | <u>Deferred Taxes:</u> | | | | | |
| 16 | | Utility Plant in Service | W/P-1-8 | \$87,216,219 | | \$87,216,219 | \$87,474,385 |
| 17 | | Deferred Maintenance | W/P-1-8 | 3,080,231 | | 3,080,231 | 2,948,215 |
| 18 | | Deferred Debits | W/P-1-8 | 291,950 | | 291,950 | 299,071 |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | \$90,588,400 | | \$90,588,400 | \$90,721,671 |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 JURISDICTIONAL PERCENTAGES

DATA: _X_ BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-7
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-7

PAGE 1 OF 1

Witness Responsible: Melissa Schwarzell

| Line | | | Jurisdictional | Description of Factors |
|------|---------|---------------|----------------|-----------------------------|
| No | Acct No | Account Title | Percentage | And/Or Method of Allocation |

2

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 JURISDICTIONAL STATISTICS - RATE BASE

EXHIBIT 37, SCHEDULE B-7.1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-7

PAGE 1 OF 1

Witness Responsible: Melissa Schwarzell

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

| | | Statistic | | | Statistic | |
|------|-------------|-----------|------------|-----------|-----------|------------|
| Line | | Total | | Adjusted | For Rate | Allocation |
| No. | Description | Company | Adjustment | Statistic | Area | Factor |
| -1 | | | | | | |

2

WORKPAPER REFERENCE NO(S).:

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES

EXHIBIT 37, SCHEDULE B-7.2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-7

PAGE 1 OF 1

Witness Responsible: Melissa Schwarzell

DATA: _X_BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: _X_ORIGINAL __UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

| Line | |
|------|---|
| No. | Description |
| 1 | |
| 2 | |
| 3 | |
| 4 | NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 COMPARATIVE BALANCE SHEETS AS OF DECEMBER 31, 2013 - 2017 AND BASE AND FORECASTED PERIODS

DATA: _X_BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: _X_ORIGINAL __UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-8

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-8

PAGE 1 OF 2

| Line | | Forecasted | | Base | | | | | | | | | | |
|------|--|-------------------|----------|---------------|----------|---------------|----------|---------------|----------|----------------|--------------|---------------|----------|---------------|
| No. | Description | Period | % Change | Period | % Change | 2017 | % Change | 2016 | % Change | 2015 | % Change | 2014 | % Change | 2013 |
| 1 | · | | | | | | | | | | - | | | |
| 2 | Utility Plant | | | | | | | | | | | | | |
| 3 | Utility Plant in Service | \$790,806,081 | 4.91% | \$753,810,856 | 3.98% | \$724,951,023 | 3.87% | \$697,936,312 | 7.32% | \$650,307,071 | 2.45% | \$634,757,122 | 2.59% | \$618,710,826 |
| 4 | CWIP | 7,859,210 | -33.86% | 11,883,349 | -4.86% | 12,490,650 | 39.76% | 8,936,946 | -67.22% | 27,261,678 | 186.57% | 9,512,998 | -53.81% | 20,595,819 |
| 5 | Accum Prov - Depr/Amort | (197,770,499) | 7.28% | (184,346,729) | 24.27% | (148,345,545) | 9.69% | (135,237,938) | 8.98% | (124,096,444) | 8.61% | (114,258,640) | -5.00% | (120,269,887) |
| 6 | UPAA | 225,195 | -8.33% | 245,668 | 21.67% | 201,913 | -3.87% | 210,049 | -3.73% | 218,185 | -3.59% | 226,321 | -3.47% | 234,457 |
| 7 | | , | _ | | _ | | | | _ | | _ | | | |
| 8 | Total Net Utility Plant | 601,119,988 | 3.36% | 581,593,144 | -1.31% | 589,298,041 | 3.05% | 571,845,370 | 3.28% | 553,690,491 | 4.42% | 530,237,801 | 2.11% | 519,271,215 |
| 9 | | | _ | | _ | | | | | | _ | | · | |
| 10 | Other Property and Investments | | | | | | | | | | | | | |
| 11 | Non-Util, Unrecovered and Sewer Utilit | y 5,326,909 | 0.00% | 5,326,909 | 2033% | 249,738 | 0.00% | 249,738 | 0.00% | 249,738 | 0.00% | 249,738 | 0.00% | 249,738 |
| 12 | Accum Prov - Depr/Amort | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 13 | Investment in Assoc. Co's | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 14 | Other Investments | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 15 | | | | | | | | | | | | | | |
| 16 | Total Other Property and | | | | | | _ | | _ | | _ | | | |
| 17 | Investments | 5,326,909 | 0.00% | 5,326,909 | 2033% | 249,738 | 0.00% | 249,738 | 0.00% | 249,738 | 0.00% | 249,738 | 0.00% | 249,738 |
| 18 | | | | | | | | | | | | | | |
| 19 | Current and Accrued Assets | | | | | | | | | | | | | |
| 20 | Cash and Cash Equivalents | 3,754,000 | 39.76% | 2,686,000 | -602.22% | (534,830) | -51.51% | (1,102,947) | 43.69% | (767,579) | -42.39% | (1,332,355) | 732.52% | (160,039) |
| 21 | Temporary Cash Investments | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 22 | Customer Accounts | | | | | | | | | | | | | |
| 23 | Receivable | 6,842,571 | 27.40% | 5,370,998 | -12.82% | 6,160,674 | 4.47% | 5,897,346 | 13.70% | 5,186,727 | 10.75% | 4,683,425 | 26.77% | 3,694,544 |
| 24 | Accum Prov - Uncollectibles | (804,093) | -6.41% | (859,139) | 4.09% | (825,374) | -5.76% | (875,781) | 8.54% | (806,904) | 5.33% | (766,070) | -27.21% | (1,052,377) |
| 25 | Accrued Utility Revenues | 5,779,675 | 3.86% | 5,564,766 | 22.01% | 4,560,847 | 3.54% | 4,404,848 | 4.09% | 4,231,934 | 0.06% | 4,229,486 | -14.82% | 4,965,118 |
| 26 | Income Tax Refund due | | | | | | | | | | | | | |
| 27 | From Assoc. Co | 85,082 | 0.00% | 85,082 | -59.16% | 208,326 | 231.90% | 62,767 | -17.99% | 76,538 | 60.68% | 47,635 | -80.04% | 238,684 |
| 28 | Misc Accounts Receivable | 524,098 | -46.57% | 980,940 | 26.78% | 773,751 | -13.24% | 891,787 | -9.70% | 987,592 | 162.96% | 375,563 | 2.78% | 365,417 |
| 29 | Materials and Supplies | 807,789 | 0.00% | 807,789 | -0.85% | 814,691 | 7.45% | 758,199 | -17.05% | 913,996 | -3.75% | 949,561 | 48.91% | 637,684 |
| 30 | Other | 491,592 | -10.58% | 549,732 | 49.89% | 366,758 | 7.67% | 340,620 | 15.17% | 295,743 | 21.92% | 242,579 | -25.56% | 325,852 |
| 31 | | | | | | | | | | | | | | |
| 32 | Total Current and Accrued | | _ | | _ | | | | | | _ | | | |
| 33 | Assets | 17,480,714 | 15.11% | 15,186,168 | 31.77% | 11,524,842 | 11.06% | 10,376,839 | 2.56% | 10,118,047 | 20.03% | 8,429,824 | -6.49% | 9,014,884 |
| 34 | | | | | | | | | | | | | | |
| 35 | Deferred Debits | | | | | | | | | | | | | |
| 36 | Unamortized Debt and | | | | | | | | | | | | | |
| 37 | Preferred Stock Expense | 1,644,482 | 14.60% | 1,435,034 | -2.71% | 1,474,960 | -1.38% | 1,495,670 | -1.18% | 1,513,502 | -4.94% | 1,592,086 | -4.24% | 1,662,625 |
| 38 | Unamortized Rate Case | | | | | | | | | | | | | |
| 39 | Expenses | 820,373 | -33.33% | 1,230,559 | 147.43% | 497,341 | -36.80% | 786,945 | 82.59% | 430,988 | 9.49% | 393,618 | -35.80% | 613,146 |
| 40 | Preliminary Survey and | | | | | | | | | | | | | |
| 41 | Investigation Charges | 0 | | 0 | | 0 | | 0 | -100.00% | 52,204 | 0.00% | 52,204 | 0.00% | 52,204 |
| 42 | Misc Deferred Debits | 15,209,090 | 15.00% | 13,225,768 | 25.31% | 10,554,253 | -35.89% | 16,462,915 | 8.09% | 15,231,146 | -1.74% | 15,501,557 | 12.11% | 13,827,660 |
| 43 | | | | | | | | | | | - | | | |
| 44 | Total Deferred Debits | 17,673,945 | 11.22% | 15,891,361 | 26.86% | 12,526,553 | -33.18% | 18,745,530 | 8.81% | 17,227,839 | -1.78% | 17,539,464 | 8.57% | 16,155,634 |
| 45 | | | | | | | | | | | | | | |
| 46 | | | 2 22-1 | 4647.007.55 | 0.70-1 | 4542 500 :== | 2.0501 | 4004 047 : | 2 4201 | 4504 206 : : - | | A 4 | 2.4501 | 4544.604 :=: |
| 47 | Total Ass | ets \$641,601,555 | 3.82% | \$617,997,581 | 0.72% | \$613,599,175 | 2.06% | \$601,217,476 | 3.43% | \$581,286,115 | 4.46% | \$556,456,828 | 2.16% | \$544,691,471 |

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 COMPARATIVE BALANCE SHEETS AS OF DECEMBER 31, 2013 - 2017 AND BASE AND FORECASTED PERIODS

DATA: _X_ BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-8

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-8

PAGE 2 OF 2

| Line No. | Description | Forecasted Period | % Change | Base Period | % Change | 2017 | % Change | 2016 | % Change | 2015 | % Change | 2014 | % Change | 2013 |
|-------------|---------------------------------------|----------------------|-----------|----------------|------------|---------------|-------------------|---------------|-----------|---------------|-----------|---------------|-------------|---------------|
| 1 | Description | Teriou | 70 Change | Teriou | 70 Change | 2017 | 70 Change | 2010 | 70 Change | 2013 | 70 Change | 2014 | 70 Change | 2013 |
| 2 | Common Equity | | | | | | | | | | | | | |
| 3 | Common Stock Issued | \$36,568,777 | 0.00% | \$36,568,777 | 0.00% | \$36,568,777 | 0.00% | \$36,568,777 | 0.00% | \$36,568,777 | 0.00% | \$36,568,777 | 0.00% | \$36,568,777 |
| 4 | Paid-In-Capital | 94,238,985 | 0.08% | 94,163,572 | 0.03% | 94,137,362 | 5.63% | 89,116,611 | 12.70% | 79,075,032 | 0.08% | 79,008,919 | 0.11% | 78,925,948 |
| 5 | Retained Earnings | 86,263,790 | 13.35% | 76,101,512 | 11.99% | 67,954,202 | 11.16% | 61,133,753 | 9.94% | 55,604,765 | 15.19% | 48,272,418 | 10.30% | 43,764,299 |
| 6 | | | | | | | _ | | <u> </u> | | | | | |
| 7 | Total Common Equity | 217,071,552 | 13.43% | 206,833,861 | 12.02% | 198,660,341 | 16.79% | 186,819,140 | 22.64% | 171,248,573 | 15.27% | 163,850,114 | 10.41% | 159,259,024 |
| 8 | Preferred Stock Issued | 2,243,433 | 0.01% | 2,243,111 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 9 | Long-Term Debt | 220,061,621 | 7.71% | 204,313,966 | -1.75% | 207,943,775 | 2.46% | 202,957,569 | 2.50% | 197,999,000 | -1.12% | 200,249,000 | 0.00% | 200,249,000 |
| 10 | Current Portion - LTD | | | | | | | | _ | | _ | 0 | | 0 |
| 11 | | | | | | | | | | | | | | |
| 12 | Total Capitalization | 439,376,606 | 6.29% | 413,390,938 | 1.67% | 406,604,115 | 4.32% | 389,776,709 | 5.56% | 369,247,573 | 1.41% | 364,099,114 | 1.28% | 359,508,024 |
| 13 | | | | | | | | | | | | | | |
| 14 | Current and Accrued Liabilities | | | | | | | | | | | | | |
| 15 | Notes Payable | 6,777,501 | -60.38% | 17,105,681 | 106.76% | 8,273,176 | | 19,594,954 | -22.19% | 25,184,535 | 20.13% | 20,963,831 | | 19,804,007 |
| 16 | Accounts Payable | 3,429,107 | 10.51% | 3,102,989 | -38.70% | 5,061,921 | 33.14% | 3,801,964 | -66.56% | 11,368,615 | 98.87% | 5,716,595 | | 5,415,844 |
| 17 | Accrued Taxes | 787,444 | -136.78% | (2,141,054) | | 2,136,589 | -41.39% | 3,645,639 | 63.55% | 2,229,084 | -2.63% | 2,289,284 | | (531,871) |
| 18 | Accrued Interest | 6,037,687 | 2.83% | 5,871,762 | 173.66% | 2,145,606 | 2.29% | 2,097,655 | 1.51% | 2,066,355 | -1.11% | 2,089,647 | | 2,089,647 |
| 19 | Customer Deposits | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 20 | Dividends Declared | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 21 | Other | 4,054,777 | -7.08% | 4,363,739 | -8.33% | 4,760,030 | 1.37% | 4,695,694 | 10.11% | 4,264,649 | 15.26% | 3,700,167 | 21.85% | 3,036,713 |
| 22 | T. 10 | | | | | | | | | | | | | |
| 23 24 | Total Current and Accrued Liabilities | 21,086,516 | -25.50% | 28,303,118 | 26.48% | 22,377,322 | -33.87% | 33,835,906 | -25.00% | 45,113,238 | 29.79% | 34,759,524 | 16.59% | 29,814,341 |
| 25 | Liabilities | 21,080,510 | -23.30% | 20,303,110 | 20.46% | 22,311,322 | -33.8/% | 33,833,900 | -23.00% | 45,115,238 | 29.79% | 34,739,324 | 16.59% | 29,814,341 |
| 26 | Deferred Credits | | | | | | | | | | | | | |
| 27 | Customer Advances | 13,508,680 | 10.86% | 12,185,374 | 3.61% | 11,761,306 | -3.56% | 12,195,798 | -2.17% | 12,466,582 | 2.17% | 12,201,998 | 0.08% | 12,192,183 |
| 28 | Deferred Income Taxes | 90,721,671 | 0.08% | 90,649,441 | 94.79% | 46,537,707 | -3.30% -43.75% | 82,727,295 | 10.11% | 75,129,989 | 13.95% | 65,933,776 | | 64,908,302 |
| 29 | Accumulated Deferred ITC | 70,465 | -43.77% | 125,309 | -66.29% | 371,733 | -18.24% | 454,638 | -15.72% | 539,435 | -13.58% | 624,232 | | 709,029 |
| 30 | Other | 3,518,042 | 90.81% | 1,843,744 | -96.84% | 58,271,169 | 216.47% | 18,413,085 | -10.62% | 20,600,255 | -9.97% | 22,882,029 | | 23,604,317 |
| 31 | | 5,510,012 | | 2,010,711 | . 50.0 170 | 30,2,1,103 | | 10,110,000 | | 20,000,200 | | 22,002,023 | | 20,001,017 |
| 32 | Total Deferred Credits | 107,818,857 | 2.88% | 104,803,868 | -10.38% | 116,941,916 | 2.77% | 113,790,817 | 4.65% | 108,736,262 | 6.98% | 101,642,035 | 0.23% | 101,413,832 |
| 33 | | | | | | | | | | | | | | |
| 34 | Contributions in Aid of | | | | | | | | | | | | | |
| 35 | Construction | 73,319,577 | 2.55% | 71,499,658 | 5.65% | 67,675,821 | 6.05% | 63,814,044 | 9.67% | 58,189,042 | 3.99% | 55,956,155 | 3.71% | 53,955,274 |
| 36 | | | · · | | · - | | - | | · · · | | - '- | | - · · · · - | |
| 37 | | | | | | | | | | | | | | |
| 38 | Total Liabilities | \$641,601,555 | 3.82% | \$617,997,581 | 0.72% | \$613,599,175 | 2.06% | \$601,217,476 | 3.43% | \$581,286,115 | 4.46% | \$556,456,828 | 2.16% | \$544,691,471 |

EXHIBIT 37 SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR BASE AND FORECASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

| Schedule | Description |
|----------|---|
| C-1 | Operating Income Summary for the Base and Forecast Periods |
| C-2 | Supporting Schedule for Operating Income Summary, Breakdown by Major Account Group & Individual Account |

For electronic version, see KAW_APP_EX37C_112818.pdf.

Kentucky American Water Company Case No. 2018-00358 Jurisdictional Operating Income Summary for the Base and Forecasted Periods

Forecast

Voor at

Forecast

Adjustment

Data: X_Base Period X_Forecast Period Version: X_Original _Updated _Revised

Major

Base

Pariod

Adjustment

for Forecast

Forecast Year

Ended 6/30/20

Exhibit 37, Schedule C-1

Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1

Forecast

| | Major | | Supporting | Period | for Forecast | Ended 6/30/20 | for | Year at | Forecast | Forecast |
|--------|-------|--|-------------|---------------|--------------------|---------------|------------------|---------------------|---------------------------|--|
| | Acct. | | Schedule | Ended | at Present | At Present | Proposed | Proposed | Adjustment | Adjustment |
| No. | Group | Description | Reference | 2/28/2019 | Rates | Rates | Rates | Rates | Workpaper | Workpaper Location |
| | | | | | | | | | | |
| 1 2 | 400 | Operating Revenues | Exh 37 C-2 | \$89,387,222 | (62 00F C11) | \$85,481,611 | \$19,865,003 | \$40F 246 644 | Fullible 27 Cabadula 84 4 | Developed (VANAC 2010 Detector) Developed Carbibits of a Trabibit |
| | | Water Revenues | | | (\$3,905,611) | | | | | Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit |
| 3 | 400 | Other Revenues | Exh 37 C-2 | 2,520,765 | (37,550) | 2,483,215 | 0 | | Exhibit 37, Schedule M-1 | |
| 4 | 420 | AFUDC (6 1) | Exh 37 C-3 | 0 | 554,026 | 554,026 | 440.055.000 | 554,026 | W/P - 1-4 | Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Link Out |
| 5 | Total | Total Revenues (Sum Lines 2-3) | _ | \$91,907,987 | (\$3,389,135) | \$88,518,852 | \$19,865,003 | \$108,383,855 | | |
| 6 | | | | | | | | | | |
| 7 | 401 | | | | | | | | | |
| 8 | | O&M: | | | | | | | | |
| 9 | | Purchased Water | Exh 37 C-2 | \$299,237 | (\$46,741) | \$252,496 | \$0 | \$252,496 | W/P - 3-2 | O&M\[KAWC 2018 Rate Case - Purchased Water Exhibit.xlsx]Exhibit |
| 10 | | Fuel & Power | Exh 37 C-2 | 4,136,408 | 334,462 | 4,470,870 | 0 | 4,470,870 | W/P - 3-2 | O&M\[KAWC 2018 Rate Case - Fuel and Power Exhibit.xlsx]Exhibit |
| 11 | | Chemicals | Exh 37 C-2 | 1,902,437 | 985,429 | 2,887,866 | 0 | 2,887,866 | W/P - 3-4 | O&M\[KAWC 2018 Rate Case - Chemicals Exhibit.xlsx]Exhibit |
| 12 | | Waste Disposal | Exh 37 C-2 | 510,056 | (102,573) | 407,483 | 0 | 407,483 | W/P - 3-5 | O&M\[KAWC 2018 Rate Case - Waste Disposal Exhibit.xlsx]Exhibit |
| 13 | | Salaries and Wages | Exh 37 C-2 | 7,184,124 | 618,326 | 7,802,450 | 0 | 7,802,450 | W/P - 3-1 | O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Labor Exhibit |
| 14 | | Pension | Exh 37 C-2 | 439,161 | (39,642) | 399,519 | 0 | 399,519 | W/P - 3-1c | O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Pension Exhibit |
| 15 | | OPEB | Exh 37 C-2 | 114,601 | (40,568) | 74,033 | 0 | 74,033 | W/P - 3-1a | O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Group Ins Exhibit |
| 16 | | Group Insurance | Exh 37 C-2 | 1,415,517 | 304,797 | 1,720,314 | 0 | 1,720,314 | W/P - 3-1a | O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Group Ins Exhibit |
| 17 | | Other Benefits | Exh 37 C-2 | 578,137 | 70,626 | 648,763 | 0 | 648,763 | W/P - 3-1b | O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Other Benefits Exhibit |
| 18 | | Support Services | Exh 37 C-2 | 9,384,894 | 334,124 | 9,719,018 | 0 | 9,719,018 | W/P - 3-7 | O&M\[KAWC 2018 Rate Case - Support Services Exhibit.xlsx]Exhibit |
| 19 | | Contract Services | Exh 37 C-2 | 914,525 | 29,923 | 944,448 | 0 | 944,448 | W/P - 3-18 | O&M\[KAWC 2018 Rate Case - Contract Services Exhibit.xlsx]Exhibit |
| 20 | | Building Maintenance & Services | Exh 37 C-2 | 693,169 | 15,701 | 708,870 | 0 | 708,870 | W/P - 3-12 | O&M\[KAWC 2018 Rate Case - Building Maintenance & Services Exhibit.xlsx]Exhibit |
| 21 | | Telecommunications | Exh 37 C-2 | 250,802 | (1,151) | 249,651 | 0 | 249,651 | W/P - 3-14 | O&M\[KAWC 2018 Rate Case - Telecommunications Exhibit.xlsx]Exhibit |
| 22 | | Postage, Printing, & Stationary | Exh 37 C-2 | 29,196 | 2,952 | 32,148 | 0 | 32,148 | W/P - 3-15 | O&M\[KAWC 2018 Rate Case - Postage, Printing & Stationary Exhibit.xlsx]Exhibit |
| 23 | | Office Supplies & Services | Exh 37 C-2 | 285,259 | 61,556 | 346,815 | 0 | 346,815 | W/P - 3-16 | O&M\[KAWC 2018 Rate Case - Office Supplies Exhibit.xlsx]Exhibit |
| 24 | | Advertising & Marketing | Exh 37 C-2 | 7,988 | (7,988) | 0 | 0 | 0 | W/P - 3-17 | O&M\[KAWC 2018 Rate Case - Advertising & Marketing Exhibit.xlsx]Exhibit |
| 25 | | Employee Related Expense | Exh 37 C-2 | 126,714 | 72.977 | 199,691 | 0 | 199,691 | W/P - 3-19 | O&M\[KAWC 2018 Rate Case - Employee Related Expense Exhibit.xlsx]Exhibit |
| 26 | | Miscellaneous Expense | Exh 37 C-2 | 656,773 | 192,662 | 849,435 | 0 | 849,435 | W/P - 3-20 | O&M\[KAWC 2018 Rate Case - Miscellaneous Expense Exhibit.xlsx]Exhibit |
| 27 | | Rents | Exh 37 C-2 | 22,122 | 1,280 | 23,402 | 0 | 23,402 | W/P - 3-11 | O&M\[KAWC 2018 Rate Case - Rents Exhibit.xlsx]Exhibit |
| 28 | | Transportation | Exh 37 C-2 | 373,594 | 50,370 | 423,964 | 0 | 423,964 | W/P - 3-21 | O&M\[KAWC 2018 Rate Case - Transportation Exhibit.xlsx]Exhibit |
| 29 | | Uncollectible Accounts | Exh 37 C-2 | 859.139 | (55,046) | 804,093 | 181,590 | 985,683 | W/P - 3-10 | O&M\[KAWC 2018 Rate Case - Uncollectibles Expense Exhibit.xlsx]Exhibit |
| 30 | | Other Customer Accounting | Exh 37 C-2 | 1,161,947 | 180,101 | 1,342,048 | 0 | 1,342,048 | W/P - 3-9 | O&M\[KAWC 2018 Rate Case - Customer Accounting-Postage Exhibit.xlsx]Exhibit |
| 31 | | Regulatory Expense | Exh 37 C-2 | 289,720 | 120,466 | 410.186 | 0 | 410.186 | W/P - 3-6 | O&M\[KAWC 2018 Rate Case - Regulatory Expense Exhibit.xlsx]Exhibit |
| 32 | | Insurance Other Than Group | Exh 37 C-2 | 686,069 | 81,019 | 767,088 | 0 | 767,088 | W/P - 3-8 | O&M\[KAWC 2018 Rate Case - IOTG Exhibit.xlsx]Exhibit |
| 33 | | Maintenance Supplies & Services | Exh 37 C-2 | 1,964,045 | 357,155 | 2,321,200 | 0 | 2,321,200 | W/P - 3-13 | O&M\[KAWC 2018 Rate Case - Maintenance Supplies & Services Exhibit.xlsx]Exhibit |
| 34 | Total | Total O&M Expenses (Sum of Lines 9- | | \$34,285,634 | \$3,520,217 | \$37,805,851 | \$181,590 | \$37,987,441 | ,. 5 15 | out file the 2020 rate case. Hameranee supplies a services Exhibitions/Jexhibit |
| 35 | | Total Gain Expenses (Sam of Emes 5 | _ | ψ3 1,203,03 T | ψ5,520,21 <i>i</i> | Ç37,003,031 | \$101,550 | ψ37,307,11 <u>2</u> | | |
| 36 | | Other Expenses | | | | | | | | |
| 37 | 403 | Depreciation - Net of CIAC Amort | Exh 37 C-2 | \$16,275,109 | \$2,040,989 | \$18,316,098 | \$0 | \$18,316,098 | W/P - 4-1 | Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Link Out |
| 38 | 406 | Amortization of UPAA | Exh 37 C-2 | 8,556 | 16,011 | 24,567 | 0 | 24,567 | W/P - 4-2 | Rate Base\[KAWC 2018 Rate Case - Amortization Expense.xlsx]Exhibit |
| 39 | 407 | Amortization Expense | Exh 37 C-2 | 267,920 | (4,482) | 263,438 | Ü | 263,438 | W/P - 4-2 | Rate Base\[KAWC 2018 Rate Case - Amortization Expense.xlsx]Exhibit |
| 41 | | State Income Tax | Exh 37 C-2 | 207,520 | (1,102) | 205,150 | | 203,130 | , | That c base (for the case of the case of the case) |
| 42 | 409 | Current State Income Tax | Exh 37 C-2 | 1,042,164 | (303,293) | 738,871 | 982,182 | 1,721,054 | SCHEDULE E-1.4 | Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast |
| 43 | 410 | Deferred State Income Tax | Exh 37 C-2 | (52,133) | (183,029) | (235,162) | 0 | (235,162) | SCHEDULE E-1.4 | Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast |
| 44 | 410 | Federal Tax | Exh 37 C-2 | (32,133) | (103,023) | (233,102) | · · | (255,102) | SCHEDOLE E 1.4 | Taxes ([NAWC 2010 Nate case Theorie Tax Exhibit.xisx]E 1.4 State the Tax Forecast |
| 45 | 409 | Current Federal Income Tax | Exh 37 C-2 | 4,831,490 | (1,298,605) | 3,532,885 | 3,918,915 | 7,451,800 | SCHEDULE E-1.3 | Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast |
| 46 | 410 | Deferred Federal Income Tax | Exh 37 C-2 | (678,853) | (635,125) | (1,313,978) | 3,918,913 | (1,313,978) | SCHEDULE E-1.3 | Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast |
| 47 | 410 | Investment Tax Credits | Exh 37 C-2 | (78,492) | (655,125) | (78,492) | 0 | (78,492) | SCHEDULE E-1.3 | Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xisx]E-1.3 Federal Inc Tax Forecast |
| 47 | 412 | investment rax credits | EXII 57 C-2 | (70,492) | U | (70,492) | U | (76,492) | SCHEDULE E-1.5 | |
| | | | | | | | | | | O&M\[KAWC 2018 Rate Case - Property Tax Exhibit.xlsx]Exhibit |
| | | | | | | | | | | O&M\[KAWC 2018 Rate Case - PSC Fees Exhibit.xlsx]Exhibit |
| | 400 | Constitution | 5h 27.02 | 7 262 42- | 450 005 | 704476 | 20 720 | 7.054.40- | W/D F4 F2 F2 F: | O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Payroll Tax Exhibit |
| 48 | 408 | General Taxes | Exh 37 C-2 | 7,362,427 | 452,339 | 7,814,766 | 39,729 | 7,854,495 | W/P - 5-1, 5-2, 5-3, 5-4 | O&M\[KAWC 2018 Rate Case - Taxes & Licenses Exhibit.xlsx]Exhibit |
| 49 | | Total Other Expense (Sum of Lines 36 | -41) | \$28,978,188 | \$84,804 | \$29,062,993 | \$4,940,827 | \$34,003,820 | | |
| 50 | | T-t-15 | | ¢c2 2c2 022 | ¢2 cor o24 | ¢cc 0c0 010 | ĆE 422 447 | 674 004 254 | | |
| 51 | | Total Expenses (Line 33 + Lines 42): | = | \$63,263,822 | \$3,605,021 | \$66,868,843 | \$5,122,417 | \$71,991,261 | | |
| 52 | | | | 400 544 4 | (45.004.45=) | 404 650 | 44474250- | 425 202 5 | | |
| 53 | | Utility Operating Income (Line 5 - Line | 44): | \$28,644,165 | (\$6,994,156) | \$21,650,009 | \$14,742,586 | \$36,392,595 | | |
| | | | | | | | | | | |

Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

| Line # | Major NARUC Group | Financial Statement Grouping | SAP GL Account | SAP GL Acct Description | 96 NARUC Account | Base Period 12 Months Ended 2/28/19 | Allocated Adjustment | Forecast Year at Present Rates, 12 Mo Ended 6/30/20 |
|-----------|----------------------|------------------------------|----------------------|---|---------------------|-------------------------------------|--|--|
| 1 | | | 710000111 | 71000 200011711011 | 7.000 | 12 2 2, 20, 25 | . or out of the control of the contr | |
| 2 | 400 | Water revenues | | Res Sales Billed | 461.1 | \$49,744,539 | (\$2,193,345) | \$47,551,194 |
| 3 | | | 40111100 | | 461.1 | (518) | 518 | 0 |
| 4 5 | | | | ResSIs Billed DSIC Res Sales Unbilled | 461.1 461.1 | (456) 416,113 | 456 (416,113) | 0 |
| 6 | | | | Com Sales Billed | 461.2 | 22,628,762 | (964,814) | 21,663,948 |
| 7 | | | 40122000 | | 461.2 | 427,146 | (427,146) | 21,003,548 |
| 8 | | | 40131000 | | 461.3 | 2,813,213 | (297,321) | 2,515,892 |
| 9 | | | 40132000 | | 461.3 | 28,117 | (28,117) | 0 |
| 10 | | | 40141000 | Publ Fire Billed | 462.1 | 3,807,205 | (196,095) | 3,611,110 |
| 11 | | | 40142000 | Publ Fire Unbilled | 462.1 | (6) | 6 | 0 |
| 12 | | | | Priv Fire Billed | 462.2 | 2,801,452 | (136,731) | 2,664,721 |
| 13 | | | | Priv Fire Unbilled | 462.2 | 11,165 | (11,165) | 0 |
| 14 | | | 40151000 | | 462.2 | 5,785,621 | (82,246) | 5,703,375 |
| 15 | | | 40152000 | | 461.4 | 271,611 | (271,611) | 0 |
| 16 | | | | Sls/Rsle Billed | 461.4 | 1,882,705 | (171,615) | 1,711,090 |
| 17 18 | | | | SIs/Rsle Billed I/C SalesforRsle Unbilld | 466. 467. | 15,096 39,606 | (15,096) (39,606) | 0 |
| 19 | | | | Misc Sales Billed | 466. | 80,697 | 1,343,165 | 1,423,862 |
| 20 | | | | MiscSls Bill Unmtrd | 474. | 150 | (150) | 0 |
| 21 | | | 40172000 | | 474. | (1,430) | 1,430 | 0 |
| 22 | | | 40180100 | | 474. | 15 | (15) | 0 |
| 23 | | | 40189900 | Other Water Revenue | 471. | (1,363,581) | 0 | (1,363,581) |
| 24 | | | .0103300 | other trater nevenue | Total | 89,387,222 | (3,905,611) | 85,481,611 |
| 25 | | | | | | , | (-,,,,,,,,,,,,, | , - ,- |
| 26 | 420 | AFUDC | | | 420 | 0 | 554,026 | 554,026 |
| 27 | | - | | | Total | 0 | 554,026 | 554,026 |
| 28 | | | | | | | | |
| 29 | 400 | Other revenues | 40310100 | OthRev-Late Pymt Fee | 470. | 837,881 | (53,397) | 784,484 |
| 30 | | | | OthRev-Rent | 472. | 95,656 | 1,222 | 96,878 |
| 31 | | | | OthRev-Rent I/C | 473. | 154,932 | (2) | 154,930 |
| 32 | | | | OthRev-CFO | 471. | 0 | 0 | 0 |
| 33 | | | 40310400 | - | 471. | 30,420 | 420 | 30,840 |
| 34 | | | 40310500 | | 471. | 776,520 | (10,839) | 765,681 |
| 35 | | | 40310600 | OthRev-Usage Data | 471. | 51,797 | (259) | 51,538 |
| 36 37 | | | 40310700 40319900 | OthRev-Reconnct Fee OthRev-Misc Svc | 471. 471. | 573,394 165 | 25,470 (165) | 598,864 0 |
| 38 | | - | 40319900 | Ottinev-iviise sve | Total | 2,520,765 | (37,550) | 2,483,215 |
| 39 | | | | | Total | 2,320,703 | (37,330) | 2,403,213 |
| 40 | 401 | Purchased water | 51010000 | Purchased Water | 610.1 | 299,237 | (46,741) | 252,496 |
| 41 | | | | | Total | 299,237 | (46,741) | 252,496 |
| 42 | | | | | | | | |
| 43 | 401 | Fuel and power | 51510000 | Purchased Power | 615.8 | 2,141,918 | (1,917,907) | 224,011 |
| 44 | | | 51510011 | Purchased Power SS | 615.1 | 91,968 | (22,728) | 69,240 |
| 45 | | | 51510012 | Purchased Power P | 615.1 | 246,430 | 296,401 | 542,831 |
| 46 | | | | Purchased Power WT | 615.3 | 1,641,892 | 1,974,833 | 3,616,725 |
| 47 | | | 51510014 | | 615.5 | 8,200 | 9,863 | 18,063 |
| 48 | | | 51520000 | Fuel for Power Prod | 616.1 | 6,000 | (6,000) | 0 |
| 49 | | | | | Total | 4,136,408 | 334,462 | 4,470,870 |
| 50 51 | 401 | Chemicals | E1900000 | Chemicals | 618.3 | 1,902,437 | 985,429 | 2,887,866 |
| 52 | 401 | Ciletificals | 31800000 | Criefficais | Total | 1,902,437 | 985,429 | 2,887,866 |
| 53 | | | | | Total | 1,302,437 | 303,423 | 2,007,000 |
| 54 | 401 | Waste disposal | 51110000 | Waste Disposal | 675.3 | 476,720 | (69,237) | 407,483 |
| 55 | | | | Amort Waste Disposal | 675.3 | 33,336 | (33,336) | 0 |
| 56 | | - | | · | Total | 510,056 | (102,573) | 407,483 |
| 57 | | | | | | | | |
| 58 | 401 | Salaries and wages | 50100000 | Labor Expense | 601.8 | 5,971,937 | (5,971,937) | 0 |
| 59 | | | 50100001 | Labor ExpenseAccrual | 601.8 | (61,217) | 61,217 | 0 |
| 60 | | | | Labor Oper WT | 601.3 | 964,606 | 2,431,974 | 3,396,580 |
| 61 | | | | Labor Oper WT SupEng | 601.3 | 54,871 | 138,341 | 193,212 |
| 62 | | | | Labor Oper TD | 601.5 | 97,942 | 246,932 | 344,874 |
| 63 | | | | Labor Oper TD SupEng | 601.5 | 26,402 | 66,565 | 92,967 |
| 64 | | | | Labor Oper TD Lines | 601.5 | 34,635 | 87,322 | 121,957 |
| 65 66 | | | | Labor Oper TD Meter | 601.5 | 367,652 | 926,928 | 1,294,580 |
| 66 67 | | | | Labor Oper CA Labor Oper CA MtrRd | 601.7 601.7 | 13,171 134,277 | 33,207 338 540 | 46,378 472,817 |
| 68 | | | | Labor Oper CA Mtrkd Labor Oper CA CstSrv | 601.7 | 134,277 | 338,540 257,806 | 472,817 360,061 |
| 69 | | | 50101320 | • | 601.8 | 362,686 | 914,407 | 1,277,093 |
| 70 | | | | Labor Oper AG Dir&Of | 603.8 | 161 | 406 | 567 |
| 71 | | | | Labor Maint WT | 601.4 | 96,528 | 243,367 | 339,895 |
| | | | | | **=:: | 11,520 | - :-,507 | 222,833 |

Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

| Line # | Major NARUC Group | Financial Statement Grouping | SAP GL Account | SAP GL Acct Description | 96 NARUC Account | Base Period 12 Months Ended 2/28/19 | Allocated Adjustment Forecast at Present Rates | Forecast Year at Present Rates, 12 Mo Ended 6/30/20 |
|-----------|----------------------|------------------------------|-------------------|-------------------------------|---------------------|--|---|--|
| 72 | NAMOC GIOUP | Grouping | 50102400 | Labor Maint TD | 601.6 | 277,315 | 699,169 | 976,484 |
| 73 | | | 50102400 | Labor Mnt TD Mains | 601.6 | 23,681 | 59,705 | 83,386 |
| 74 | | | | | 601.6 | 59,903 | 151,028 | 210,931 |
| 75 | | | | Labor Mnt TD Meter | 601.6 | 17,852 | 45,009 | 62,861 |
| 76 | | | | Labor Mnt TD Hydrant | 601.6 | 9,575 | 24,141 | 33,716 |
| 77 | | | | Labor Cap Credits | 601.8 | (2,447,639) | (199,323) | (2,646,962) |
| 78 | | | | Labor NS OT -Natural | 601.8 | 639,111 | (639,111) | (2,0.0,002) |
| 79 | | | | LaborOper NS OT WT | 601.3 | 145,972 | 113,633 | 259,605 |
| 80 | | | 50111400 | • | 601.5 | 15,804 | 12,303 | 28,107 |
| 81 | | | | LaborOperNS OT TD Ln | 601.5 | 5,351 | 4,166 | 9,517 |
| 82 | | | | · | 601.5 | 48,078 | 37,427 | 85,505 |
| 83 | | | 50111500 | · | 601.7 | 1,089 | 848 | 1,937 |
| 84 | | | | LaborOperNS OT CA MR | 601.7 | 17,862 | 13,905 | 31,767 |
| 85 | | | | LaborOperNS OT CA CS | 601.7 | 6,274 | 4,884 | 11,158 |
| 86 | | | | LaborOper NS OT AG | 601.8 | 122 | 95 | 217 |
| 87 | | | | · | 601.4 | 24,399 | 18,994 | 43,393 |
| 88 | | | 50112400 | | 601.6 | 93,016 | 72,409 | 165,425 |
| 89 | | | 50112420 | | 601.6 | 8,862 | 6,899 | 15,761 |
| 90 | | | | | 601.6 | 16,804 | 13,081 | 29,885 |
| 91 | | | | LaborMaintNSOT TD Mt | 601.6 | 3,539 | 2,755 | 6,294 |
| 92 | | | | LaborMaintNSOT TD Hy | 601.6 | 1,634 | 1,272 | 2,906 |
| 93 | | | | LaborNSOT CapCredits | 601.8 | (359,649) | 216,098 | (143,551) |
| 94 | | | | • | 601.8 | 393,701 | 183,321 | 577,022 |
| 95 | | | 50171600 | | 601.8 | 453 | 16 | 469 |
| 96 | | | 50171800 | | 601.8 | 15,109 | 527 | 15,636 |
| 97 | | | 30171000 | Comp Exp-10003 | Total: | 7,184,124 | 618,325 | 7,802,449 |
| 98 | | | | | rotai. | 7,104,124 | 010,323 | 7,002,443 |
| 99 | 401 | Pension expense | 50610000 | Pension Expense | 604.8 | 627,714 | (73,596) | 554,118 |
| 100 | 401 | т споют схрепос | | Pension Cap Credits | 604.8 | (188,553) | 33,954 | (154,599) |
| 101 | | | 30010100 | Tension cap credits | Total | 439,161 | (39,642) | 399,519 |
| 102 | | | | | Total | 433,101 | (33,042) | 333,313 |
| 103 | 401 | OPEB expense | 50510000 | PBOP Expense | 604.8 | 169,677 | (66,996) | 102,681 |
| 104 | | C. 25 capendo | 50510100 | · | 604.8 | (55,076) | 26,428 | (28,648) |
| 105 | | | | | Total | 114,601 | (40,568) | 74,033 |
| 106 | | | | | Total | 114,001 | (40,500) | 74,033 |
| 107 | 401 | | 50550000 | Group Insur Expense | 604.8 | 1,978,520 | 422,002 | 2,400,522 |
| 108 | | | | Group Ins Cap Credts | 604.8 | (563,503) | (116,705) | (680,208) |
| 109 | | | 50550100 | ordap ins cap or cats | Total | 1,415,517 | 304,797 | 1,720,314 |
| 110 | | | | | | _,, | 33.,,,,,,, | 2,720,021 |
| 111 | 401 | Other benefits | 50421000 | 401k Expense | 604.8 | 267,244 | 38,929 | 306,173 |
| 112 | | | 50421100 | | 604.8 | (74,367) | (12,686) | (87,053) |
| 113 | | | 50422000 | DCP Expense | 604.8 | 307,187 | 54,335 | 361,522 |
| 114 | | | | DCP Exp Cap Credits | 604.8 | (80,324) | (18,823) | (99,147) |
| 115 | | | | ESPP Expense | 604.8 | 14,837 | 2,712 | 17,549 |
| 116 | | | | Retiree Medical Exp | 604.8 | 24,707 | 8,887 | 33,594 |
| 117 | | | | Retiree Med Cap Cr | 604.8 | (4,729) | | (9,638) |
| 118 | | | | Other Welfare | 604.8 | 18,405 | 325 | 18,730 |
| 119 | | | | Other Welfare WT | 604.3 | 1,556 | 27 | 1,583 |
| 120 | | | | Other Welfare TD | 604.5 | 2,022 | 36 | 2,058 |
| 121 | | | | Other Welfare AG | 604.8 | 13,196 | 233 | 13,429 |
| 122 | | | | Employee Awards | 604.8 | 13,063 | 230 | 13,293 |
| 123 | | | | Emp Physical Exams | 604.8 | 8,057 | 142 | 8,199 |
| 124 | | | | Safety Incent Awards | 604.8 | 39 | 1 | 40 |
| 125 | | | | Tuition Aid | 604.8 | 26,053 | 460 | 26,513 |
| 126 | | | 50457000 | | 604.8 | 39,890 | 704 | 40,594 |
| 127 | | | | Referral Bonus | 604.8 | 1,301 | 23 | 1,324 |
| 128 | | | 50 150000 | Nerena, Bonas | Total | 578,137 | 70,626 | 648,763 |
| 129 | | | | | | 373,237 | 70,020 | 0.0,700 |
| | | | | | | | | |
| 130 | 401 | Service Company Costs | 53401000 | AWWSC Labor OPEX | 634.8 | 4,778,427 | 170,123 | 4,948,550 |
| 131 | | , | | AWWSC Pension OPEX | 634.8 | 299,355 | 10,658 | 310,013 |
| 132 | | | | AWWSC Group Ins OPEX | 634.8 | 579,947 | 20,647 | 600,594 |
| 133 | | | | AWWSC Other Ben OPEX | 634.8 | 392,082 | 13,959 | 406,041 |
| 134 | | | | AWWSC Cont Svcs OPEX | 634.8 | 698,172 | 24,857 | 723,029 |
| 135 | | | | AWWSC Off Suppl OPEX | 634.8 | 431,481 | 15,362 | 446,843 |
| 136 | | | | AWWSC Transportaion | 634.8 | 65,561 | 2,334 | 67,895 |
| 137 | | | | AWWSC Rents OPEX | 634.8 | 360,212 | 12,824 | 373,036 |
| 138 | | | | AWWSC Other operting supplies | 634.8 | 102,677 | 3,656 | 106,333 |
| 139 | | | | AWWSC Maint OPEX | 634.8 | 229,269 | 8,163 | 237,432 |
| 140 | | | | AWWSC Oth O&M OPEX | 634.8 | 274,430 | 9,770 | 284,200 |
| 141 | | | | AWWSC Dpr/Amrt OPEX | 634.8 | 818,645 | 29,146 | 847,791 |
| 1-71 | | | 33 +02200 | | 054.0 | 010,043 | 23,140 | 047,731 |

Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

| Line | Major | Financial Statement | SAP GL | SAP GL | 96 NARUC | Base Period | Allocated Adjustment | Forecast Year at Present |
|------|-------------|-----------------------|----------|-----------------------|----------|-------------------------|---------------------------|----------------------------|
| # | NARUC Group | Grouping | Account | Acct Description | Account | 12 Months Ended 2/28/19 | Forecast at Present Rates | Rates, 12 Mo Ended 6/30/20 |
| 142 | | | 53402300 | AWWSC Gen Tax OPEX | 634.8 | 328,764 | 11,705 | 340,469 |
| 143 | | | 53402400 | | 634.8 | 45,533 | 1,621 | 47,154 |
| 144 | | | | AWWSC Oth Inc OPEX | 634.8 | (24,705) | | (25,585) |
| 145 | | | 53402600 | AWWSC Inc Tax OPEX | 634.8 | 5,044 | 180 | 5,224 |
| 146 | | | | | Total | 9,384,894 | 334,124 | 9,719,018 |
| 147 | 401 | Contracted services | F2110012 | Conta Cuo Fac WT | C21.2 | 11 564 | 0.500 | 20.120 |
| 148 | 401 | Contracted services | | Contr Svc-Eng WT | 631.3 | 11,564 | 8,566 | 20,130 |
| 149 | | | | Contr Svc-Eng AG | 631.8 | 3,304 | 2,447 | 5,751 |
| 150 | | | | Contr Svc-Other | 636.8 | 175,587 | (175,587) | 17.001 |
| 151 | | | | Contr Svc-Other SS | 636.1 | 10,163 | 7,528 | 17,691 |
| 152 | | | | Contr Svc-Other WT | 636.3 | 35,239 | 26,104 | 61,343 |
| 153 | | | | Contr Svc-Other TD | 636.5 | 79,016 | 58,532 | 137,548 |
| 154 | | | | Contr Svc-Other CA | 636.7 | (913) | | (1,589) |
| 155 | | | | Contr Svc-Other AG | 636.8 | 72,219 | 53,497 | 125,716 |
| 156 | | | | Contr Svc-Temp EE | 636.8 | 1,668 | (1,668) | 0 |
| 157 | | | | Contr Svc-Temp EE WT | 636.3 | 7,139 | (7,139) | 0 |
| 158 | | | | Contr Svc-Lab Testng | 635.3 | 20,972 | (12,923) | 8,049 |
| 159 | | | 53154000 | | 632.8 | 149,874 | (8,921) | 140,953 |
| 160 | | | 53155000 | Contr Svc-Legal | 633.8 | 348,693 | 80,163 | 428,856 |
| 161 | | | | | Total | 914,525 | 29,923 | 944,448 |
| 162 | | 5 H H 55 L . | | | | | | |
| | | Building Maintenance | | | | | (== · · · · · | _ |
| 163 | 401 | and Services | | Electricity | 675.8 | 73,193 | (73,193) | 0 |
| 164 | | | | Electricity WT | 675.3 | 3,707 | 3,278 | 6,985 |
| 165 | | | | Electricity TD | 675.5 | 40,646 | 35,947 | 76,593 |
| 166 | | | | Electricity AG | 675.8 | 36,966 | 32,693 | 69,659 |
| 167 | | | 52546000 | | 675.8 | 86,401 | (86,401) | 0 |
| 168 | | | | Grounds Keeping SS | 675.1 | 4,926 | 4,357 | 9,283 |
| 169 | | | | Grounds Keeping WT | 675.3 | 21,727 | 19,215 | 40,942 |
| 170 | | | | Grounds Keeping TD | 675.5 | 21,867 | 19,339 | 41,206 |
| 171 | | | | Grounds Keeping AG | 675.8 | 92,413 | 81,730 | 174,143 |
| 172 | | | 52548000 | Heating Oil/Gas | 675.8 | 13,095 | (13,095) | 0 |
| 173 | | | 52548013 | Heating Oil/Gas WT | 675.3 | 6,898 | 6,101 | 12,999 |
| 174 | | | 52548016 | Heating Oil/Gas AG | 675.8 | 2,371 | 2,097 | 4,468 |
| 175 | | | 52550000 | Janitorial | 675.8 | 45,117 | (45,117) | 0 |
| 176 | | | 52550013 | Janitorial WT | 675.3 | 1,551 | 1,372 | 2,923 |
| 177 | | | 52550014 | Janitorial TD | 675.5 | 7,637 | 6,754 | 14,391 |
| 178 | | | 52550016 | Janitorial AG | 675.8 | 32,844 | 29,047 | 61,891 |
| 179 | | | 52571000 | Security Svc | 675.8 | 14,487 | (14,487) | 0 |
| 180 | | | 52571011 | Security Svc SS | 675.1 | 14,490 | 12,815 | 27,305 |
| 181 | | | 52571014 | Security Svc TD | 675.5 | 305 | 270 | 575 |
| 182 | | | 52571100 | Add'l Security Costs | 675.8 | 60,566 | (1,079) | 59,487 |
| 183 | | | 52578000 | Trash Removal | 675.8 | 12,192 | (12,192) | 0 |
| 184 | | | 52578013 | Trash Removal WT | 675.3 | 4,184 | 3,700 | 7,884 |
| 185 | | | 52578014 | Trash Removal TD | 675.5 | 3,378 | 2,987 | 6,365 |
| 186 | | | 52578016 | Trash Removal AG | 675.8 | 6,345 | 5,611 | 11,956 |
| 187 | | | 52583000 | Water & WW | 675.8 | 43,507 | (43,507) | 0 |
| 188 | | | 52583011 | Water & WW SS | 675.1 | 27,668 | 24,469 | 52,137 |
| 189 | | | 52583013 | Water & WW WT | 675.3 | 5,785 | 5,116 | 10,901 |
| 190 | | | 52583016 | Water & WW AG | 675.8 | 8,903 | 7,874 | 16,777 |
| 191 | | | | | Total | 693,169 | 15,701 | 708,870 |
| 192 | | | | | | | | |
| | | Telecommunication | | | | | | |
| 193 | 401 | expenses | 52574000 | Telephone | 675.8 | 60,307 | (60,307) | 0 |
| 194 | | | 52574013 | Telephone WT | 675.3 | 13,754 | 14,021 | 27,775 |
| 195 | | | 52574015 | Telephone CA | 675.7 | 31,001 | 31,602 | 62,603 |
| 196 | | | 52574016 | Telephone AG | 675.8 | 7,542 | 7,688 | 15,230 |
| 197 | | | 52574100 | Cell Phone | 675.8 | 62,084 | (62,084) | 0 |
| 198 | | | 52574113 | Cell Phone WT | 675.3 | 2,987 | 3,045 | 6,032 |
| 199 | | | 52574114 | Cell Phone TD | 675.5 | 1,605 | 1,636 | 3,241 |
| 200 | | | | Cell Phone CA | 675.7 | 19,248 | 9,960 | 29,208 |
| 201 | | | | Cell Phone AG | 675.8 | 52,154 | 53,166 | 105,320 |
| 202 | | | | Wireless Serv 1st AG | 675.8 | 120 | 122 | 242 |
| 203 | | | | | Total | 250,802 | (1,151) | 249,651 |
| 204 | | | | | | 233,002 | (-,-51) | 5,551 |
| | | Postage, printing and | | | | | | |
| 205 | 401 | stationary | 52562500 | Overnight Shippng | 675.8 | 10,832 | (10,832) | 0 |
| 206 | | • | | Overnight Shipping SS | 675.1 | 0 | 0 | 0 |
| 207 | | | | Overnight Shipping WT | 675.3 | 10,363 | 11,814 | 22,177 |
| 208 | | | | Overnight Shipping TD | 675.5 | 406 | 463 | 869 |
| 209 | | | | Overnight Shipping AG | 675.8 | 2,218 | 2,529 | 4,747 |
| | | | | | | _, | _,323 | .,, |

Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

Exhibit 37, Schedule C-2

Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2

| Line | Major | Financial Statement | SAP GL | SAP GL | 96 NARUC | Base Period | Allocated Adjustment | Forecast Year at Present |
|------------|-------------|-------------------------|----------------------|--|----------------|-------------------------|---------------------------|----------------------------|
| # | NARUC Group | Grouping | Account | Acct Description | Account | 12 Months Ended 2/28/19 | Forecast at Present Rates | Rates, 12 Mo Ended 6/30/20 |
| 210 | | | 52566000 | - | 675.8 | 1,248 776 | (1,248) | 1 661 |
| 211 212 | | | | Postage AG | 675.8 675.8 | 3,353 | 885 (659) | 1,661 |
| 212 | | - | 52566700 | Printing | Total | 29,196 | 2,952 | 2,694 32,148 |
| 214 | | | | | Total | 25,150 | 2,332 | 32,140 |
| | | Office supplies and | | | | | | |
| 215 | 401 | services | 52510016 | Bank Svc Charges-AG | 675.8 | 92 | 160 | 252 |
| 216 | | | 52512500 | Books&Publications | 675.8 | 248 | 430 | 678 |
| 217 | | | 52526100 | Credit Line Fees I/C | 675.8 | 52,682 | 5,918 | 58,600 |
| 218 | | | 52542016 | Forms AG | 675.8 | 1,079 | 476 | 1,555 |
| 219 | | | | Office Supplies | 675.8 | 18,640 | (18,640) | 0 |
| 220 | | | | Off&Adm Supplies SS | 675.1 | 33 | 57 | 90 |
| 221 | | | | Off&Adm Supplies WT | 675.3 | 9,449 | 16,382 | 25,831 |
| 222 | | | | Off&Adm Supplies TD | 675.5 | 3,818 | 6,619 | 10,437 |
| 223 | | | | Off&Adm Supplies AG | 675.8 | 10,128 | 17,559 | 27,687 |
| 224 225 | | | 52571500 52582000 | | 675.8 675.7 | 150,263 18,138 | 14,864 | 165,127 0 |
| 226 | | | | Uniforms WT | 675.3 | 9,332 | (18,138) 16,179 | 25,511 |
| 227 | | | | Uniforms TD | 675.5 | 10,053 | 17,429 | 27,482 |
| 228 | | | | Uniforms AG | 675.7 | 1,304 | 2,261 | 3,565 |
| 229 | | | 32302010 | Omiomis/10 | Total | 285,259 | 61,556 | 346,815 |
| 230 | | | | | | 200,200 | 02,000 | 3.0,013 |
| | | Advertising & | | | | | | |
| 231 | 401 | marketing expenses | 52503000 | Advertising | 660.8 | 7,988 | (7,988) | 0 |
| 232 | | | | <u> </u> | Total | 7,988 | (7,988) | 0 |
| 233 | | | | | | | | |
| | | Employee Related | | | | | | |
| 234 | 401 | Expense | 52534000 | Employee Expenses | 675.8 | 72,245 | 18,563 | 90,808 |
| 235 | | | | Conferences & Reg | 675.8 | 8,813 | 2,264 | 11,077 |
| 236 | | | | Meals Deductible | 675.8 | 35,622 | 9,153 | 44,775 |
| 237 | | | 52567000 | Relocation Expenses | 675.8 | 10,034 | 42,997 | 53,031 |
| 238 | | | | | | 126,714 | 72,977 | 199,691 |
| 239 | | Miscellaneous | | | | | | |
| 240 | 401 | expenses | E2000000 |) M&S Expense (O&M) | 620.5 | 78,639 | (78,639) | 0 |
| 241 | 401 | схрепзез | |) M&S Expense (O&M) | 620.5 | (70,868) | 70,868 | 0 |
| 242 | | | |) M&S Oper S _S | 620.1 | 129 | 175 | 304 |
| 243 | | | |) M&S Oper P | 620.1 | (1,088) | (1,472) | (2,560) |
| 244 | | | |) M&S Oper WT | 620.3 | 31,120 | 42,097 | 73,217 |
| 245 | | | |) M&S Oper TD | 620.5 | 30,078 | 40,687 | 70,765 |
| 246 | | | |) M&S Oper CA | 620.7 | 504 | 682 | 1,186 |
| 247 | | | |) M&S Oper AG | 620.8 | 21,962 | 29,709 | 51,671 |
| 248 | | | 52500000 | Misc Expense (O&M) | 675.8 | 55,070 | (55,070) | 0 |
| 249 | | | 52501100 |) Misc Oper SS | 675.1 | 1,951 | 2,639 | 4,590 |
| 250 | | | 52501200 | Misc Oper P | 675.1 | 13 | 18 | 31 |
| 251 | | | 52501300 | Misc Oper WT | 675.3 | 8,243 | 11,151 | 19,394 |
| 252 | | | 52501400 | Misc Oper TD | 675.5 | 64,614 | 87,405 | 152,019 |
| 253 | | | 52501600 | Misc Oper AG | 675.8 | (81,175) | 164,205 | 83,030 |
| 254 | | | | Charitb Don-H/Ed/En | 675.8 | 49,472 | (49,472) | 0 |
| 255 | | | | Charitb Don-Commnty | 675.8 | 36,988 | (36,988) | 0 |
| 256 | | | | Community Partnrshps | 675.8 | 41,694 | (3,707) | 37,987 |
| 257 | | | | Cust Edu Comm-Reg | 675.8 | 11,721 | 6,539 | 18,260 |
| 258 | | | | Cust Edu Comm-Issues | 675.8 | 14,387 | 4,611 | 18,998 |
| 259 260 | | | | Cust Edu Comm-Consrv Cust Edu Comm-Printd | 675.8 675.8 | 57,981 | (16,853) | 41,128 10,797 |
| 261 | | | | Cust Edu-Press RIs | 675.8 | 11,153 1,542 | (356) 914 | 2,456 |
| 262 | | | | Cust Edu-Video&Photo | 675.8 | 5,672 | (3,150) | 2,522 |
| 263 | | | | Commun Relations-E | 675.8 | 9,309 | 6,807 | 16,116 |
| 264 | | | | Commun Relations-S | 675.8 | 3,469 | 2,123 | 5,592 |
| 265 | | | | Community Relations | 675.8 | 250 | 338 | 588 |
| 266 | | | | Co Dues/Mmbrshp Ded | 675.8 | 94,071 | (1,246) | 92,825 |
| 267 | | | | Directors Fees | 675.8 | 43,350 | 8,528 | 51,878 |
| 268 | | | 52540000 | Amort Bus Svc ProjXp | 675.8 | 574 | (89) | 485 |
| 269 | | | 52548100 | Hiring Costs | 675.8 | 500 | 676 | 1,176 |
| 270 | | | 52549500 | Inv Phys W/O Scrap | 675.8 | (473) | (1,619) | (2,092) |
| 271 | | | 52554500 | Lab Supplies | 675.3 | 104,150 | 18,846 | 122,996 |
| 272 | | | 52556500 | Low Income Pay Prog | 675.8 | 67,500 | (55,736) | 11,764 |
| 273 | | | 52564000 | Penalties Non-deduct | 675.8 | 518 | (518) | 0 |
| 274 | | | | Research & Develop | 675.8 | 23,632 | 4,587 | 28,219 |
| 275 | | | | Trustee Fees | 675.8 | 21,029 | 15,182 | 36,211 |
| 276 | | | 52585000 | Discounts Available | 675.8 | (81,092) | (21,459) | (102,551) |
| | | | | | | | | |

Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

| | <u></u> 01.18.11.01 _01 | _ | | | | | ase meome statement.xisx | , , |
|------------|-------------------------|------------------------|-----------------------------|--|-----------------------|--------------------------------|----------------------------------|-----------------------------------|
| Line | Major | Financial Statement | SAP GL | SAP GL | 96 NARUC | Base Period | Allocated Adjustment | Forecast Year at Present |
| 277 | NARUC Group | Grouping | Account 52586000 PC | Acct Description Small Differences | Account 675.8 | 12 Months Ended 2/28/19 184 | Forecast at Present Rates 249 | Rates, 12 Mo Ended 6/30/20 433 |
| 278 | | | 32380000 FC | 3 Siliali Dillerences | Total | 656,773 | 192,662 | 849,435 |
| 279 | | | | | | 333,112 | | 2.5,.22 |
| 280 | 401 | Rents | 54110000 Re | nts-Real Prop | 641.8 | 5,057 | (5,057) | 0 |
| 281 | | | 54110014 Rents-Real Prop TD | | 641.5 | 7,148 | 3,689 | 10,837 |
| 282 | | | 54110016 Rents-Real Prop AG | | 641.8 | 1,500 | 774 | 2,274 |
| 283 | | | 54140000 Re | | 642.8 | 1,629 | (1,629) | 0 |
| 284 | | | 54140011 Re | | 642.1 | 565 | 292 | 857 |
| 285 | | | 54140013 Re | | 642.3 | 5,740 | 2,962 | 8,702 |
| 286 287 | | | 54140016 Re | nts-Equip AG | 642.8 Total | 483 22,122 | 249 1,280 | 732 23,402 |
| 288 | | | | | IOLAI | 22,122 | 1,200 | 23,402 |
| 289 | 401 | Transportation | 55000000 Tra | ansportation (O&M) | 650.8 | (2,943) | 2,943 | 0 |
| 290 | | • | 55000013 Tra | | 650.3 | 459 | 487 | 946 |
| 291 | | | 55000016 Tra | ans Oper AG | 650.8 | 7,814 | 8,290 | 16,104 |
| 292 | | | 55000023 Tra | ans Maint WT | 650.4 | 517 | 549 | 1,066 |
| 293 | | | 55000024 Tra | ans Maint TD | 650.6 | 80 | 85 | 165 |
| 294 | | | 55000100 Tra | ans Cap Credits | 650.8 | (132,201) | (20,882) | (153,083) |
| 295 | | | 55010100 Tra | ans Lease Costs | 650.8 | 42,481 | 17,285 | 59,766 |
| 296 | | | 55010200 Tra | | 650.8 | 251,570 | 37,064 | 288,634 |
| 297 | | | | ans Lease Maint | 650.8 | 184,672 | 3,174 | 187,846 |
| 298 | | | 55010500 Tra | ans Reimb EE Prsnl | 650.8 | 21,145 | 1,375 | 22,520 |
| 299 | | | | | Total | 373,594 | 50,370 | 423,964 |
| 300 | | Uncollectible accounts | | | | | | |
| 301 | 401 | expense | 57010015 Un | icoll Accts Exp CA | 670.7 | 809,768 | (73,400) | 736,368 |
| 302 | .02 | | | icoll Accts Exp AG | 670.7 | 49,371 | 18,354 | 67,725 |
| 303 | | - | | · · · · · · · · · · · · · · · · · · · | Total | 859,139 | (55,046) | 804,093 |
| 304 | | | | | | | | |
| | | Customer accounting, | | | | | | |
| 305 | 401 | other | 52501500 Mi | • | 675.7 | 1,424 | 43 | 1,467 |
| 306 | | | | nk Svc Charges-CA | 675.7 | 140,647 | 3,726 | 144,373 |
| 307 | | | | st Edu-Bill Insert | 675.8 | 10,004 | 266 | 10,270 |
| 308 | | | | llection Agencies | 675.7 | 303,523 | 157,327 | 460,850 |
| 309 | | | 52542015 Fo | | 675.7 | 135,893 | 3,603 | 139,496 |
| 310 311 | | | 52566015 Po | stage CA | 675.7 Total | 570,456 1,161,947 | 15,136 180,101 | 585,592 1,342,048 |
| 312 | | | | | IOLAI | 1,101,947 | 160,101 | 1,342,046 |
| 313 | 401 | Regulatory expense | 56610000 Re | g Exp-Amort | 666.8 | 289,720 | 120,466 | 410,186 |
| 314 | | | | <u>о г</u> | Total | 289,720 | 120,466 | 410,186 |
| 315 | | | | | | | | |
| | | Insurance other than | | | | | | |
| 316 | 401 | group | 55110000 Ins | | 656.8 | 29,358 | 204 | 29,562 |
| 317 | | | | General Liabilty | 657.8 | 427,078 | 107,149 | 534,227 |
| 318 | | | 55720000 Ins | • | 658.8 | 105,428 | (13,610) | 91,818 |
| 319 320 | | | 55730000 Ins | W/C Cap Credits | 658.8 | (45,629) | 19,984 | (25,645) |
| 321 | | | 55740000 Ins | | 659.8 659.8 | 112,354 57,480 | (90,540) 57,832 | 21,814 115,312 |
| 321 | | - | 33740000 IIIS | s Property | Total | 686,069 | 81,019 | 767,088 |
| 323 | | | | | 10101 | 000,003 | 01,013 | 707,000 |
| | | Maintenance supplies | | | | | | |
| 324 | 401 | and services | 62002100 M | &S Maint SS | 620.2 | 11,559 | (3,134) | 8,425 |
| 325 | | | 62002300 M | &S Maint WT | 620.4 | 120,941 | (9,639) | 111,302 |
| 326 | | | 62002400 M | &S Maint TD | 620.6 | 172,000 | 33,767 | 205,767 |
| 327 | | | 62502100 Mi | isc Maint SS | 675.2 | 4,425 | 3,875 | 8,300 |
| 328 | | | 62502300 Mi | | 675.4 | 77,124 | 31,279 | 108,403 |
| 329 | | | 62502400 Mi | | 675.6 | 93,955 | 34,093 | 128,048 |
| 330 | | | 62502600 Mi | | 675.8 | 358,100 | 12,405 | 370,505 |
| 331 | | | | nort Def Maint | 675.6 | 389,394 | (389,394) | 0 |
| 332 | | | | nort Def Maint WT | 675.4 | 122,004 | (122,004) | 1 001 003 |
| 333 334 | | | | nort Def Maint TD isc Main Pvg/Bckfll | 675.6 675.6 | 327,830 15,417 | 764,072 (19,987) | 1,091,902 (4,570) |
| 334 | | | | ntract Svc - Other Maint | 631.6 | 15,417 142,571 | (142,571) | (4,570) |
| 336 | | | | ntr Svc-Maint SS | 636.2 | 22,726 | 29,023 | 51,749 |
| 337 | | | | ntr Svc-Maint WT | 636.4 | 36,773 | 46,962 | 83,735 |
| 338 | | | | ntr Svc-Maint TD | 636.6 | 39,355 | 50,260 | 89,615 |
| 339 | | | | ntr Svc-Maint AG | 636.8 | 29,871 | 38,148 | 68,019 |
| 340 | | | | | Total | 1,964,045 | 357,155 | 2,321,200 |
| 341 | | | | | | | | |
| 342 | 403 | Depreciation | | pr -UPIS General | 403. | 15,662,466 | 2,005,384 | 17,667,850 |
| 343 | | | 68012000 De | epr -Amort CIAC Tx | 403. | (272,911) | (70,580) | (343,491) |
| | | | | | | | | |

Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

| Line | Major | Financial Statement | SAP GL | SAP GL | 96 NARUC | Base Period | Allocated Adjustment | Forecast Year at Present |
|------|-------------|------------------------|-------------|----------------------|----------|-------------------------|----------------------------------|----------------------------|
| # | NARUC Group | Grouping | Account | Acct Description | Account | 12 Months Ended 2/28/19 | Forecast at Present Rates | Rates, 12 Mo Ended 6/30/20 |
| 344 | | | 68012500 De | pr-Amort CIAC Nntx | 403. | (1,395,137) | (9,709) | (1,404,846) |
| 345 | | | 68311000 Re | m Costs-ARO/NNS | 403. | 2,841,122 | 210,881 | 3,052,003 |
| 346 | | | 68312000 Rr | nv Csts-NNS CIAC Tx | 403. | (154,187) | (72,633) | (226,820) |
| 347 | | | 68312500 Rr | nv Csts-NNS CIAC NT | 403. | (406,244) | (22,354) | (428,598) |
| 348 | | | | | Total | 16,275,109 | 2,040,989 | 18,316,098 |
| 349 | | | | | | | | |
| 350 | 406 & 407 | Amortization | 68254000 Ar | nort-RegAsset AFUDC | 407.1 | 203,936 | 2,416 | 206,352 |
| 351 | | | 68255000 Ar | nort-UPAA | 406. | 8,556 | 16,011 | 24,567 |
| 352 | | | 68257000 Ar | nort-Prop Losses | 407.2 | 57,084 | 2 | 57,086 |
| 353 | | | 68258000 Ar | nort-Reg Asset | 407.4 | 6,900 | (6,900) | 0 |
| 354 | | | | | | 276,476 | 11,528 | 288,004 |
| 355 | | | | | | | | |
| | | | | | | | | |
| | | Current federal income | | | | | /· | |
| 356 | 409 | taxes - operating | 69011000 FI | | 409.10 | 4,831,490 | (1,298,605) | 3,532,885 |
| 357 | | | | Γ-Prior Year Adj | 409.10 | 0 | 0 | 0 |
| 358 | | | 69021000 SI | | 409.11 | 1,042,164 | (303,293) | 738,871 |
| 359 | | | 69022000 SI | Γ-Prior Year Adj | 409.11 | 0 | 0 | 0 |
| 360 | | | | | | 5,873,654 | (1,601,898) | 4,271,756 |
| 361 | | 5.6 16.1 | | | | | | |
| | | Deferred federal | | | | _ | | _ |
| 362 | 410 | income tax expense | | f FIT-Current Year | 410.10 | 0 | 0 | 0 |
| 363 | | | | f FIT-Pr Yr Adj | 410.10 | 0 | 0 | 0 |
| 364 | | | | f FIT-RegAsst/Liab | 410.10 | (65,942) | 11,320 | (54,622) |
| 365 | | | | f FIT-Reg Liability | 410.10 | 0 | 0 | 0 |
| 366 | | | 69065000 De | • | 410.10 | (612,910) | (646,446) | (1,259,356) |
| 367 | | | 69071000 De | ef SIT-Current Year | 410.11 | 0 | 0 | 0 |
| 368 | | | | ef SIT-Pr Yr Adj | 410.11 | 0 | 0 | 0 |
| 369 | | | 69073000 De | ef SIT-RegAsst/Liab | 410.11 | (62,971) | 597 | (62,374) |
| 370 | | | | ef SIT-Reg Liability | 410.11 | 0 | 0 | 0 |
| 371 | | | 69073500 De | ef SIT-Other | 410.11 | 10,838 | (183,626) | (172,788) |
| 372 | | | | · | · | (730,986) | (818,154) | (1,549,140) |
| 373 | | | | | | | | |

Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

Exhibit 37, Schedule C-2

Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2

| Line | Major | Financial Statement | SAP GL | SAP GL | 96 NARUC | Base Period | Allocated Adjustment | Forecast Year at Present |
|------|--------------|-------------------------|-----------------------------------|---------------------|--------------------------|-------------------------|----------------------------------|----------------------------|
| # | NARUC Group | Grouping | Account | Acct Description | Account | 12 Months Ended 2/28/19 | Forecast at Present Rates | Rates, 12 Mo Ended 6/30/20 |
| | | Amortization of | | | | | | |
| 374 | 412 | investment tax credits | 69520000 IT | C Restored FIT | 412.11 | (39,246) | 39,246 | 0 |
| 375 | | | 69522000 IT | C Restored-3% | 412.11 | (3,828) | (3,828) | (7,656) |
| 376 | | | 69523000 IT | C Restored-4% | 412.11 | 0 | 0 | 0 |
| 377 | | | 69524000 IT | C Restored-10% | 412.11 | (35,418) | | (70,836) |
| 378 | | | | | | (78,492) | 0 | (78,492) |
| 379 | | | | | | | | |
| 380 | 408 | General taxes | | roperty Taxes | 408.11 | 6,602,753 | 429,479 | 7,032,232 |
| 381 | | | 68520100 T | | 408.11 | (503) | | 0 |
| 382 | | | 68532000 F | | 408.12 | 7,017 | (740) | 6,277 |
| 383 | | | 68532100 F | JTA Cap Credits | 408.12 | (2,058) | 261 | (1,797) |
| 384 | | | 68533000 F | | 408.12 | 764,592 | 39,579 | 804,171 |
| 385 | | | 68533100 F | CA Cap Credits | 408.12 | (221,558) | (4,117) | (225,675) |
| 386 | | | 68535000 S | | 408.12 | 25,875 | (7,612) | 18,263 |
| 387 | | | 68535100 S | JTA Cap Credits | 408.12 | (7,310) | 2,081 | (5,229) |
| 388 | | | 68543000 O | thr Taxes &Licenses | 408.13 | 4,263 | 6,331 | 10,594 |
| 389 | | | 68544000 G | ross Receipts Tax | 408.13 | 2,382 | (2,382) | 0 |
| 390 | | | 68545000 U | tility Reg Assessme | 408.10 | 186,974 | (11,044) | 175,930 |
| 391 | | | | | | 7,362,427 | 452,339 | 7,814,766 |
| 202 | | One weaking Images | Operating Income = Account Groups | | | 400.000.00 | (40.004.4==) | 444 544 444 |
| 392 | | Operating Income | | | 409-410-412 | \$28,644,165 | (\$6,994,155) | \$21,650,010 |
| 393 | | | | | | | | |
| 394 | Breakdown by | Major Account Group | | | | | | |
| 395 | 400 | Sum Operating Revenues | ; | | | 91,907,987 | (3,943,161) | 87,964,826 |
| 396 | 420 | Sum AFUDC | | | | 0 | 554,026 | 554,026 |
| 397 | 401 | Sum Operating Expenses | | | | 34,285,634 | 3,520,216 | 37,805,850 |
| 398 | 403 | Sum Depreciation Expens | se | | | 16,275,109 | 2,040,989 | 18,316,098 |
| 399 | 406 | Sum Amortization of UPA | ^A A | | | 8,556 | 16,011 | 24,567 |
| 400 | 407 | Sum Amortization Expens | se | | | 267,920 | (4,482) | 263,438 |
| 401 | 408 | Sum Taxes Other Than in | | | | 7,362,427 | 452,339 | 7,814,766 |
| 402 | 409 | Sum Current Income Tax | es | | | 5,873,654 | (1,601,898) | 4,271,756 |
| 403 | 410 | Sum Deferred Tax | | | | (730,986) | | (1,549,140) |
| 404 | 412 | Sum Investment Tax Cred | dits | | | (78,492) | | (78,492) |
| 405 | | | | | Operating Income Summary | \$28,644,165 | (\$6,994,155) | \$21,650,010 |

EXHIBIT 37 SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

| Schedule | Description | | | | | | | |
|----------|---|--|--|--|--|--|--|--|
| D-1 | Summary of Adjustments to Operating Income by Major Account | | | | | | | |
| D-2 | Support Schedule for Individual Adjustments to Operating Income | | | | | | | |
| D-3 | Supporting Schedule for Jurisdictional Factors | | | | | | | |

For electronic version, see KAW_APP_EX37D_112818.pdf.

Summary of Jurisdictional Adjustments to Operating Income by Major Account

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

Exhibit 37, Schedule D-1
Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]MSFR IS Adjust D.1

| | | | Base Period | | Forecast Year at | |
|--------|----------------------|--|-----------------|---------------------|---------------------|-----------------------------|
| Line | Major NARUC | | 12 Months Ended | Adjust for Forecast | Present Rates | Supporting |
| Number | Account Group | Description | 2/28/2019 | at Present Rates | 12 Mo Ended 6/30/20 | Schedule Information |
| 1 | 400 (and 420) | Operating Revenues | \$91,907,987 | (\$3,389,135) | \$88,518,852 | See D-2 |
| | | (Adjustment for Forecast Includes AFUDC, from Account Group 420, | | | | |
| 2 | | per Prior Orders re: inclusion of CWIP in Rate Base) | | | | |
| 3 | | | | | | |
| 4 | 401 | Operating Expenses | 34,285,634 | 3,520,217 | 37,805,851 | See D-2 |
| 5 | | | | | | |
| 6 | 403 | Depreciation Expense | 16,275,109 | 2,040,989 | 18,316,098 | See D-2 |
| 7 | | | | | | |
| 8 | 406 | Amortization of Utility Plant Acquisition Adjustments | 8,556 | 16,011 | 24,567 | See D-2 |
| 9 | | | | | | |
| 10 | 407 | Amortization Expense | 267,920 | (4,482) | 263,438 | See D-2 |
| 11 | | | | | | |
| 12 | 408 | Taxes Other Than Income | 7,362,427 | 452,339 | 7,814,766 | See D-2 |
| 13 | | | | | | |
| 14 | 409 | Income Taxes (Current, Utility Operating Income) | 5,873,654 | (1,601,898) | 4,271,756 | See D-2 |
| 15 | | | | | | |
| 16 | 410 | Provision for Deferred Income Taxes | (730,986) | (818,154) | (1,549,140) | See D-2 |
| 19 | | | | | | |
| 20 | 412 | Investment Tax Credits | (78,492) | 0 | (78,492) | See D-2 |
| | | | | | | |
| | | Utility Operating Income | \$28,644,165 | (\$6,994,156) | \$21,650,009 | • |

Data: X_Base Period X_Forecast Period Version: X_Original _Updated _Revised

Exhibit 37, Schedule D-2

| Version | : <u>X</u> Original Major | _Updated _Revised | Base Period | Adjustment for Forecast | Forecast Year Ended 6/30/20 | | | Exhibits\[KAWC 2018 Rate Case - Income Statement.xisx]MSFR IS Adjust Support D-2 |
|-----------|-------------------------------------|-------------------------------------|--------------------|----------------------------|--------------------------------|---------------------------|--|---|
| Line # | NARUC | ار Description | Ended 2/28/2019 | at Present Rates | At Present Rates | Work Paper # | Workpaper Excel Location | Description of Adjustment |
| | | | 2/28/2019 | Rates | Rates | Рарег # | Excel Location | резстриот от Аајазитени |
| 1 2 | 400 | Operating Revenues | | | | | | |
| 3 | | Water Revenues Residential Sales | \$50,159,678 | (\$2,608,484) | \$47,551,194 | Exhibit 37, Schedule M-1 | Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit | The Residential Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period. |
| 4 | | Commercial Sales | 23,055,908 | (1,391,960) | 21,663,948 | Exhibit 37, Schedule M-1 | Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit | The Commercial Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period. |
| 5 | | Industrial Sales | 2,841,330 | (325,438) | 2,515,892 | Exhibit 37, Schedule M-1 | Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit | The Industrial Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period. |
| 6 | | Public Fire | 3,807,199 | (196,089) | 3,611,110 | Exhibit 37, Schedule M-1 | Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit | The Public Fire adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period. |
| 7 | | Private Fire | 2,812,617 | (147,896) | 2,664,721 | Exhibit 37, Schedule M-1 | Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit | The Private Fire adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period. |
| 8 | | Public Authority Sales | 6,057,232 | (353,857) | 5,703,375 | Exhibit 37, Schedule M-1 | Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit | The Public Authority Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period. |
| 9 | | Sale for Resale | 1,937,407 | (226,317) | 1,711,090 | Exhibit 37, Schedule M-1 | | The Sale for Resale adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period. |
| 10 | | Miscellaneous Sales | (1,284,149) | 1,344,430 | 60,281 | Exhibit 37, Schedule M-1 | | The Miscellaneous Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period. |
| 11 | | Other Water Revenues | 0 | 0 | 0 | Exhibit 37, Schedule M-1 | • | |
| 12 | 400 | Other Revenues | 027 004 | (52.207) | 704 404 | Fullible 27 Cabadala 84 4 | D\[KA\MC 2010 D-+- | To additional later December Constitution for several annual and |
| 13 | | OthRev-Late Pymt Fee | 837,881 | (53,397) | 784,484 | Exhibit 37, Schedule M-1 | Case - Revenue Exhibit.xlsx]Exhibit | To adjust Late Payment Fees for the forecast period. |
| 14 | | OthRev-Rent | 95,656 | 1,222 | 96,878 | Exhibit 37, Schedule M-1 | Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit | To adjust Other Revenue-Rent for the forecast period. |
| 15 | | OthRev-Rent I/C | 154,932 | (2) | 154,930 | Exhibit 37, Schedule M-1 | Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit | To adjust Other Revenue-Rent I/C for the forecast period. |
| 16 | | OthRev-CFO | 0 | 0 | 0 | Exhibit 37, Schedule M-1 | Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit | To adjust Other Revenue-CFO for the forecast period. |
| 17 | | OthRev-NSF Ck Chrg | 30,420 | 420 | 30,840 | Exhibit 37, Schedule M-1 | Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit | To adjust Returned Check Charges for the forecast period. |
| 18 | | OthRev-Appl/InitFee | 776,520 | (10,839) | 765,681 | Exhibit 37, Schedule M-1 | Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit | To adjust Application and Initiation Fees for the forecast period. |
| 19 | | OthRev-Usage Data | 51,797 | (259) | 51,538 | Exhibit 37, Schedule M-1 | Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit | To adjust Usage Data for the forecast period. |
| 20 | | OthRev-Reconnct Fee | 573,394 | 25,470 | 598,864 | Exhibit 37, Schedule M-1 | | To adjust Reconnect Fees for the forecast period. |

Data: X_Base Period X_Forecast Period Version: X_Original _Updated _Revised

Exhibit 37, Schedule D-2

| Versio | n: <u>X</u> Origina | I _Updated _Revised | Page | Adimeterons | Foregot Voor | | | Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2 |
|--------|---------------------|--|----------------|----------------------------|--------------------------------|--------------------------|---|--|
| | Major | | Base Period | Adjustment for Forecast | Forecast Year Ended 6/30/20 | | | |
| Line | NARUC | | Ended | at Present | At Present | Work | Workpaper | |
| # | Acct. Gro | uj Description | 2/28/2019 | Rates | Rates | Paper # | Excel Location | Description of Adjustment |
| 21 | | OthRev-Misc Svc | 165 | (165) | 0 | Exhibit 37, Schedule M-1 | Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit | To adjust Miscellaneous Service for the forecast period. |
| 22 | | OthRev WW-Misc Svc | 0 | 0 | 0 | Exhibit 37, Schedule M-1 | Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit | To adjust Waster Water Miscellaneous Service for the forecast period. |
| 23 | 420 | AFUDC | 0 | 554,026 | 554,026 | W/P - 1-4 | Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Link Out | Adjustment to Reflect AFUDC for the Forecast Year |
| 24 | | Total Water , Other & AFUDC Revenues (Sum Lines 3-23) | 91,907,987 | (3,389,135) | 88,518,852 | | | |
| 25 | | - | | | | • | | |
| 26 | 401 | Operating Expense | | | | | | |
| 27 | | O&M: | | | | | | |
| 28 | | Purchased Water | 299,237 | (46,741) | 252,496 | W/P - 3-2 | O&M\[KAWC 2018 Rate Case - Purchased Water Exhibit.xlsx]Exhibit | Purchased Water adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2019 through June 2020. Also included is the elimination of a current vendor from expense. |
| 29 | | Fuel & Power | 4,136,408 | 334,462 | 4,470,870 | W/P - 3-2 | O&M\[KAWC 2018 Rate Case - Fuel and Power Exhibit.xlsx]Exhibit | Fuel and Power adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecast period amounts for July 2019 through June 2020. The variance is due to different system delivery and a filed rate increase for Kentucky Utility Company of 7.8%. Blue Grass Energy, Clark Energy Cooperative and Owen Electric Cooperative, Inc. do not have any increases applied. Also included is an efficiency adjustment. |
| 30 | | Chemicals | 1,902,437 | 985,429 | 2,887,866 | W/P - 3-4 | O&M\[KAWC 2018 Rate Case - Chemicals Exhibit.xlsx]Exhibit | Chemicals adjustment is based on the forecast amounts from July 2019 through June 2020. The forecast includes system delivery updates, 2019 actual chemical prices and 2019 and 2020 process changes. |
| 31 | | Waste Disposal | 510,056 | (102,573) | 407,483 | W/P - 3-5 | O&M\[KAWC 2018 Rate Case - Waste Disposal Exhibit.xlsx]Exhibit | The Waste Disposal adjustment is based on the forecasted amount. Adjusted for system delivery, elimination of an amortization and the new acquisition. |
| 32 | | Salaries and Wages | 7,184,124 | 618,326 | 7,802,450 | W/P - 3-1 | O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Labor Exhibit | Adjustment include negotiated wage increases for union employees under the current contract and annual merit increases for non-union employees. Expense is net of capitalization and sewer utility charges. |
| 33 | | Pension | 439,161 | (39,642) | 399,519 | W/P - 3-1c | O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Pension Exhibit | Adjustment reflects Kentucky's allocation of the current Pension Service Cost estimate for the months July 2019 - June 2020. Expense is net of capitalization. |
| 34 | | OPEB | 114,601 | (40,568) | 74,033 | W/P - 3-1a | O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Group Ins Exhibit | Adjustment reflects Kentucky's allocation of the current OPEB Service Cost estimate for the months July 2019 - June 2020. Expense is net of capitalization. |
| 35 | | Group Insurance | 1,415,517 | 304,797 | 1,720,314 | W/P - 3-1a | O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Group Ins Exhibit | Adjustment reflects costs for all group insurances net of employee contributions, at selected 2019 plan rates where available. Expense is net of capitalization and sewer utility charges. |
| 36 | | Other Benefits | 578,137 | 70,626 | 648,763 | W/P - 3-1b | O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Other Benefits Exhibit | Adjustment reflects costs forecasted through the budget process, including allowances for tuition assitance, training, drug screenings, health & safety incentives, and biological exposure vaccinations. |
| 37 | | Support Services | 9,384,894 | 334,124 | 9,719,018 | W/P - 3-7 | O&M\[KAWC 2018 Rate Case - Support Services Exhibit.xlsx]Exhibit | Adjustment reflects an increase in Labor, Labor Related, and Other Costs with an offset reflected in the removal of charitable contributions, advertising, and severance in addition to the .11% allocation of costs to the sewer division. |
| 38 | | Contract Services | 914,525 | 29,923 | 944,448 | W/P - 3-18 | O&M\[KAWC 2018 Rate Case - Contract Services Exhibit.xlsx]Exhibit | The Contract Services adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021. The forecast budget includes contracts for lab testing, accounting, audit fees, legal, and other services. |
| 39 | | Building Maintenance & Services | 693,169 | 15,701 | 708,870 | W/P - 3-12 | O&M\[KAWC 2018 Rate Case - Building Maintenance & Services Exhibit.xlsx]Exhibit | Building Maintenance & Services adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2019 through June 2020. |

Data: X_Base Period X_Forecast Period Version: X_Original _Updated _Revised

through 51):

34,285,634

3,520,217

37,805,851

Exhibit 37, Schedule D-2

| Maj Line NAR # \cct. G | uc | Base Period Ended 2/28/2019 | Adjustment for Forecast at Present Rates | Forecast Year Ended 6/30/20 At Present Rates | Work Paper # | Workpaper Excel Location | Description of Adjustment |
|------------------------------|---------------------------------|--------------------------------------|---|---|-----------------|---|--|
| 40 | Telecommunications | 250,802 | (1,151) | 249,651 | W/P - 3-14 | O&M\[KAWC 2018 Rate Case - Telecommunications Exhibit.xlsx]Exhibit | |
| 41 | Postage, Printing, & Stationary | 29,196 | 2,952 | 32,148 | W/P - 3-15 | O&M\[KAWC 2018 Rate Case - Postage, Printing & Stationary Exhibit.xlsx]Exhibit | Postage, Printing & Stationary adjustment is based on the difference between the base period amount from March 2018 through February 2019 and the forecasted budget amounts for July 2019 through June 2020. |
| 42 | Office Supplies & Services | 285,259 | 61,556 | 346,815 | W/P - 3-16 | O&M\[KAWC 2018 Rate Case - Office Supplies Exhibit.xlsx]Exhibit | The Office Supplies & Services Expense adjustment is based on the difference between the base perior amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021. The forecast budget includes expenses for uniforms, office supplies, forms, and software licenses. |
| 43 | Advertising & Marketing | 7,988 | (7,988) | 0 | W/P - 3-17 | O&M\[KAWC 2018 Rate Case - Advertising & Marketing Exhibit.xlsx]Exhibit | The Advertising and Marketing adjustment is based on the difference between the base period amounts from Mar 2018 through February 2019 and the forecasted budget amounts for July 2019 through June 2020. Adverstising and marketing expenses have been removed in the forecast year. |
| 44 | Employee Related Expense | 126,714 | 72,977 | 199,691 | W/P - 3-19 | O&M\[KAWC 2018 Rate Case - Employee Related Expense Exhibit.xlsx]Exhibit | The Employee Related Expense adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021. A five year average for relocation expense was also included in the adjustment. |
| 45 | Miscellaneous Expense | 656,773 | 192,662 | 849,435 | W/P - 3-20 | O&M\[KAWC 2018 Rate Case - Miscellaneous Expense Exhibit.xlsx]Exhibit | The Miscellaneous Expense adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021. Penalties and charitable contributions were removed in the forecast year. |
| 46 | Rents | 22,122 | 1,280 | 23,402 | W/P - 3-11 | O&M\[KAWC 2018 Rate Case - Rents Exhibit.xlsx]Exhibit | The Rent Expense adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021. The forecast budget is based on contracts for equipment leases such as real estate agreements. |
| 47 | Transportation | 373,594 | 50,370 | 423,964 | W/P - 3-21 | O&M\[KAWC 2018 Rate Case - Transportation Exhibit.xlsx]Exhibit | The Transportation Expense adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021. |
| 48 | Uncollectible Accounts | 859,139 | (55,046) | 804,093 | W/P - 3-10 | O&M\[KAWC 2018 Rate Case - Uncollectibles Expense Exhibit.xlsx Exhibit | The uncollectible adjustment was calculated by using present rate water revenues at June 30, 2020 an multiplying by the 3 year average uncollectible percentage for years 2015 - 2017. |
| 49 | Other Customer Accounting | 1,161,947 | 180,101 | 1,342,048 | W/P - 3-9 | O&M\[KAWC 2018 Rate Case - Customer Accounting-Postage Exhibit.xlsx Exhibit | Customer Accounting-Postage adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2019 through June 2020. An adjustment for overflow call handling agents is also included. |
| 50 | Regulatory Expense | 289,720 | 120,466 | 410,186 | W/P - 3-6 | O&M\[KAWC 2018 Rate Case - Regulatory Expense Exhibit.xlsx]Exhibit | The Regulatory Expense adjustment is based on the forecasted costs for preparing the rate case amortized for 3 years. The adjustment also includes the remaining 2 years of amortization of the depreciation study. |
| 51 | Insurance Other Than Group | 686,069 | 81,019 | 767,088 | W/P - 3-8 | O&M\[KAWC 2018 Rate Case - IOTG Exhibit.xlsx]Exhibit | Insurance other than group adjustment is based upon 2018 premium invoices with an adjustment for current capitalized credits (workmen's' compensation). Also included is an adjustment for an allocation for general liability waste water. Included 2019 projected premium increase. |
| 52 | Maintenance Supplies & Services | 1,964,045 | 357,155 | 2,321,200 | W/P - 3-13 | O&M\[KAWC 2018 Rate Case - Maintenance Supplies & Services Exhibit.xlsx]Exhibit | Maintenance Supplies & Services adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted pro forma amounts for July 201 through June 2020. Pro forma includes 2019 forecast costs annualized plus requested tank painting amortization. |

Data: X_Base Period X_Forecast Period Version: X_Original _Updated _Revised

70 71

Utility Operating Income (Line 24 - Line

\$28,644,165

(\$6,994,156)

\$21,650,009

Exhibit 37, Schedule D-2

| Line # | Major | | Base Period Ended 2/28/2019 | Adjustment for Forecast at Present Rates | Forecast Year Ended 6/30/20 At Present Rates | Work Paper# | Workpaper Excel Location | Description of Adjustment |
|-----------|-------|---|--------------------------------------|---|---|----------------|---|---|
| 54 55 | | Other Expenses | | | | | | |
| 56 | 403 | Depreciation | 16,275,109 | 2,040,989 | 18,316,098 | W/P - 4-1 | Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Linl Out | Adjustment to reflect forecasted life depreciation expense net of life CIAC credits. Life depreciation k adjustment is based on Utility Plant in Service balances, by account, for each month of the base period multiplied by the monthly authorized depreciation rates. Each month of the forecasted period was multiplied by the monthly authorized depreciation rates. Life CIAC credits are based on the CIAC balances, by account, for each month of the forecasted period multiplied by the monthly CIAC amortization rates. An additional adjustment was made per the 2015 rate case. |
| 57 | 406 | Amortization of UPAA | 8,556 | 16,011 | 24,567 | W/P - 4-2 | Rate Base\[KAWC 2018 Rate Case - Amortization Expense.xlsx]Exhibit | Adjustment to reflect forecasted amortization of Utility Plant Acquisition Adjustments. Prior acquisition adjustment amortizations were not currently allowed in rates, so adjustment eliminates the expense for existing UPAA. In the curent rate case, the Company is proposing to recover in rates a 10 year amorthization of UPAA for North Middletown. |
| 58 | 407 | Amortization Expense | 267,920 | (4,482) | 263,438 | W/P - 4-2 | Rate Base\[KAWC 2018 Rate Case - Amortization Expense.xlsx]Exhibit | Adjustment to reflect forecasted amortization expense. Amortization of Regulatory Asset is not allowed, so this expense has been eliminated. Remaining adjustment is to true-up amortization of AFUDC costs to reflect budgeted amount and the annual amortization of he Source of Supply Costs. |
| 59 60 | 409 | State Income Tax Current State Income Tax | 1,042,164 | (303,293) | 738,871 \$ | | - 0 | Forecasted expenses were deducted from operating revenues to arrive at pre-tax income. From this number statutory add backs in the form of permanent differences, and deductions in the form of temporary differences, were made to arrive at the taxable income. These statutory adjustments are |
| 61 | 410 | Deferred State Income Tax | (52,133) | (183,029) | (235,162) \$ | | - 0 | shown as reconciling items. Consistent with prior rate cases, the Company used SFAS 109 in recording deferred income taxes. The sum of deferred taxes also includes amortization of deferred regulatory tax assets and liabilities. Deferred income tax provision is shown in total and also recognizes the regulatory assets and liabilities that will be recovered in rates in future years, consistent with SFAS 109. |
| 62 63 | 409 | <u>Federal Tax</u> Current Federal Income Tax | 4,831,490 | (1,298,605) | 3,532,885 \$ | | - 0 | Forecasted expenses were deducted from operating revenues to arrive at pre-tax income. From this number statutory add backs in the form of permanent differences, and deductions in the form of temporary differences, were made to arrive at the taxable income. These statutory adjustments are shown as reconciling items. |
| 64 | 410 | Deferred Federal Income Tax | (678,853) | (635,125) | (1,313,978) \$ | | - 0 | Consistent with prior rate cases, the Company used SFAS 109 in recording deferred income taxes. The sum of deferred taxes also includes amortization of deferred regulatory tax assets and liabilities. Deferred income tax provision is shown in total and also recognizes the regulatory assets and liabilities that will be recovered in rates in future years, consistent with SFAS 109. |
| 65 | 412 | Investment Tax Credits | (78,492) | 0 | (78,492) | 0 | 0 | Amortization of deferred investment tax credits (ITCs) includes amortization of the 3%, 4%, and 10% ITC amounts. |
| 66 | 408 | General taxes | 7,362,427 | 452,339 | 7,814,766 | W/P - 5-1 | Various - O&M\[General Tax Exhibit.xlsx]Exhibit - General Ta | Adjustment reflects changes to General Tax, including Property Tax, Payroll Tax, Regulatory |
| 67 | | Total Other Expense (Sum of Lines 55 through 66) | 28,978,188 | 84,804 | 29,062,993 | | | |
| 68 69 | | Total Expenses (Line 52 + Lines 67): | | , | <u> </u> | | | |
| | | <u> </u> | 63,263,822 | 3,605,021 | 66,868,843 | | | |

Kentucky American Water Company Case No. 2018-00358 Supporting Schedule for Jurisdictional Factors

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 37, Schedule D-3

Exhibits\[KAWC 2018 Rate Case - Income Statement.xlsx]D-3

Jurisdictional Factors are not applicable to Kentucky American Water Company in this proceeding.

EXHIBIT 37 SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY FOR BASE AND FORECASTED PERIODS KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

| Schedule | Description |
|----------|--|
| E-1.1 | Federal Income Tax Calculation for the Base Period, Support Schedule |
| E-1.2 | State Income Tax Calculation for the Base Period, Support Schedule |
| E-1.3 | Federal Income Tax Calculation for the Forecast Period, Support Schedule |
| E-1.4 | State Income Tax Calculation for the Forecast Period, Support Schedule |
| E-1.5 | Summary of Income Tax for the Base and Forecast Period |
| E-2 | Development of Jurisdictional Federal and State Income Taxes |

For electronic version, see KAW_APP_EX37E_112818.pdf.

SCHEDULE E-1.1
Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.1 Federal Inc Tax Base

Kentucky American Water Company Case No. 2018-00358 Base Year Adjustment Federal and State Taxes Base Year for the 12 Months Ended February 28, 2019

Witness Responsible: John Wilde
Type of Filing: __X__ Original ____ Updated ____ Revised

| Line 1 | Category Book Revenue (+) | ltem | Current Rates Federal Tax Calculation Base Period | Adjustments | Adjusted Base Period |
|-----------|------------------------------|--|---|---|---|
| 2 | book nevenue (-) | Operating Revenue | \$91,907,987 | \$0 | \$91,907,987 |
| 3 4 | Book Deductions (-) | | | | |
| 5 | BOOK Deductions (-) | O&M Expenses | (34,285,634) | - | (34,285,634) |
| 6 | | Depreciation, Amortization, & Cost of Removal | (16,551,585) | - | (16,551,585) |
| 7 | | Taxes Other Than Income | (7,362,427) | - | (7,362,427) |
| 8 9 | | Interest Expense Total Book Deductions (Sum Lines 5 - 10) | (12,919,999) (\$71,119,645) | \$0 | (12,919,999) (\$ 71,119,645) |
| 10 | | Total Sook Scatterions (Sain Lines S 25) | (4, 1,113,0 13) | 4.0 | (4, 1,113)0 13) |
| 11 | | Book Pre-Tax Income (Line 2 + Line 11) | \$20,788,342 | \$0 | \$20,788,342 |
| 12 13 | | Current State Income Tax | (\$1,042,164) | \$0 | (\$1,042,164) |
| 14 | | Tax Amortizations | 144,434 | - | 144,434 |
| 15 | | | , | | , |
| 16 | Reconciling Items | Parameter Piller | | | |
| 17 | | Permanent Differences: (Deduction) or Reversal of Deduction | | | |
| 18 | | Non-Deductible Meals | 17,811 | - | 17,811 |
| 19 | | Non-Deductible Penalties and Mandatory Dividends | 190,889 | - | 190,889 |
| 20 | | Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18) | \$20,099,312 | \$0 | \$20,099,312 |
| 21 | | Temporary Differences: | | | |
| 22 | | (Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue) | | | |
| 23 | | Deduct Tax Depreciation (State or Federal) | (12,669,543) | - | (12,669,543) |
| 24 | | Reverse Deduction of Book Depreciation | 15,770,655 | - | 15,770,655 |
| 25 | | Reverse Deduction of Amortization of Property Losses | 57,084 | - | 57,084 |
| 26 | | Reverse Deduction of Amortization of UPAA | - | - | |
| 27 28 | | Reverse Deduction of Deferred Maintenance Amortization Deduct Actual Deferred Maintenance Expenditures | 839,228 (\$2,547,540) | - | 839,228 (2,547,540) |
| 29 | | Reverse All CIAC Amortization Credits | (2,228,479) | - | (2,228,479) |
| 30 | | Reflect Actual Taxable CIAC Received | 7,125,783 | - | 7,125,783 |
| 31 | | Reflect Repairs Deduction | (4,833,629) | - | (4,833,629) |
| 32 | | Reverse Book Cost of Removal | 2,841,122 | - | 2,841,122 |
| 33 | | Reflect Actual Cost of Removal | (1,446,898) | | (1,446,898) |
| 34 35 | | Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32) | \$2,907,783 | \$0 | \$2,907,783 |
| 36 | | Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33) | \$23,007,095 | \$0 | \$23,007,095 |
| 37 | | | | | |
| 38 | Calculation of Curren | t Federal Income Taxes | 21.000/ | 21.000/ | 21.00% |
| 39 40 | | Tax Rate Current Taxes (Line 35 x Line 38) | 21.00% 4,831,490 | 21.00% | 21.00% 4,831,490 |
| 41 | | Adjustment For Tax Provision | ,,===, === | | ,,,,,,,,,, |
| 42 | | Total Current Taxes | 4,831,490 | | \$4,831,490 |
| 43 44 | | Less: Prior Year Adjustment Total Federal Income Taxos Current (Line 41, Line 42) | \$4,831,490 | <u> </u> | \$4,831,490 |
| 44 | | Total Federal Income Taxes - Current (Line 41 - Line 42) | \$4,831,490 | ======================================= | \$4,831,490 |
| 46 | Calculation of Deferr | ed Federal Income Taxes | | | |
| 47 | | Federal Defered Taxes Related to UPIS, CIAC, and Repairs | (664,183) | - | (664,183) |
| 48 | | Federal Defered Taxes Related to Deferred Maintenance | 340,808 | - | 340,808 |
| 49 | | Federal Defered Taxes Related to Property Losses | (11,388) | - | (11,388) |
| 50 51 | | Federal Defered Taxes Related to Cost of Removal Federal Defered Taxes - Prior Year | (278,148) | - | (278,148) |
| 52 | | Items Deferred | (612,910) | \$0 | (\$612,910) |
| 53 | | Adjustment For Tax Provision | (011)310) | 75 | - |
| 54 | | Sum Items Deferred | (\$612,910) | \$0 | (\$612,910) |
| 55 | | | | | |
| 56 57 | | Amortization of Deferred Regulatory Tay Assets & Liabilities | (CF 042) | | (CE 042) |
| 57 58 | | Amortization of Deferred Regulatory Tax Assets & Tax Liabilities | (65,942) | - | (65,942) |
| 59 | | Amortization of Deferred ITC | (78,492) | - | (78,492) |
| 60 | | Sum Total Federal Deferred Taxes + Amortization of ITC | (\$757,345) | \$0 | (\$757,345) |
| 61 | | | | | <u> </u> |
| 62 63 | | Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 43 + Line 59) | \$4,074,145 | \$0 | \$4,074,145 |
| U3 | | Total Carrent - Defended redecal income Taxes + Amortization of the (Line 45 + Line 55) | J4,U/4,143 | | 77,074,143 |

SCHEDULE E-1.2
Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.2 State Inc Tax Base

Kentucky American Water Company Case No. 2018-00358 Base Year Adjustment Federal and State Taxes Base Year for the 12 Months Ended February 28, 2019

Witness Responsible: John Wilde

Type of Filing: __X__ Original _____ Updated _____ Revised

| Line | Category | ltem | Current Rates State Tax Calculation Base Period | Adjustments | Adjusted Base Period |
|----------|---|--|---|--------------|--------------------------------|
| 1 | Book Revenue (+) | Item | Dase renou | Aujustinents | Dase Fellou |
| 2 | 200111101111111111111111111111111111111 | Operating Revenue | \$91,907,987 | \$0 | \$91,907,987 |
| 3 4 | Book Deductions (-) | | | | |
| 5 | Dook Deductions (-) | O&M Expenses | (34,285,634) | | (34,285,634) |
| 6 | | Depreciation, Amortization, & Cost of Removal | (16,551,585) | - | (16,551,585) |
| 7 | | Taxes Other Than Income | (7,362,427) | - | (7,362,427) |
| 9 | | Interest Expense | | • | |
| 10 | | Total Book Deductions (Sum Lines 5 - 10) | (12,919,999) (\$71,119,645) | <u> </u> | (12,919,999) (\$71,119,645) |
| 11 | | Total book beddenois (Suit Lines 3 10) | (7/1,113,043) | 70 | (771,113,043) |
| 12 13 | | Book Pre-Tax Income (Line 2 + Line 11) | \$20,788,342 | \$0 | \$20,788,342 |
| 14 | | Tax Amortizations | \$62,971 | - | 62,971 |
| 15 | | | | | |
| 17 | Reconciling Items | Permanent Differences: | | | |
| 10 | | (Deduction) or Reversal of Deduction | | | |
| 18 19 | | Non-Deductible Meals | 17,811 | | 17,811 |
| 20 | | Non-Deductible Penalties and Mandatory Dividends | , | - | 190,916 |
| | | | 190,916 | <u> </u> | |
| 21 22 | | Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18) | \$21,060,040 | \$0 | \$21,060,040 |
| 22 | | Temporary Differences: | | | |
| 23 | | (Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue) | | | |
| 24 | | Deduct Tax Depreciation (State or Federal) | (15,794,081) | _ | (15,794,081) |
| 26 | | Reverse Deduction of Book Depreciation | 15,770,655 | _ | 15,770,655 |
| 27 | | Reverse Deduction of Amortization of Property Losses | 57,084 | _ | 57,084 |
| 28 | | Reverse Deduction of Amortization of UPAA | - | _ | 57,001 |
| 29 | | Reverse Deduction of Deferred Maintenance Amortization | 839,228 | _ | 839,228 |
| 30 | | Deduct Actual Deferred Maintenance Expenditures | (\$2,547,540) | _ | (2,547,540) |
| 31 | | Reverse All CIAC Amortization Credits | (2,228,479) | | (2,228,479) |
| 32 | | Reflect Actual Taxable CIAC Received | 7,125,783 | | 7,125,783 |
| 33 | | Reflect Repairs Deduction | (4,833,629) | - | (4,833,629) |
| 35 | | Reverse Book Cost of Removal | 2,841,122 | • | 2,841,122 |
| 36 | | | | - | |
| 37 | | Reflect Actual Cost of Removal Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32) | (1,446,898) | \$0 | (1,446,898) (\$216,754) |
| 38 | | Net remporary (Deductions) or Neversar of Deductions (Sum Lines 22 - 32) | (3210,734) | ŞU | (3210,734) |
| 39 | | Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33) | \$20,843,286 | \$0 | \$20,843,286 |
| 40 41 | Calculation of Currer | nt State Income Taxes | | | |
| 42 | | Tax Rate | 5.0% | 5.0% | 5.0% |
| 44 | | Current Taxes (Line 35 x Line 38) | 1,042,164 | \$ - | 1,042,164 |
| 45 | | Adjustment For Tax Provision | | | - |
| 46 | | Total Current Taxes | 1,042,164 | - | 1,042,164 |
| 47 | | Less: Prior Year Adjustment | | 0 | - |
| 48 | | Total State Income Taxes (Line 41 - Line 42) | \$1,042,164 | | \$1,042,164 |
| 49 50 | Calculation of Deferr | red State Income Taxes | | | |
| 51 | Calculation of Deleti | State Defered Taxes Related to UPIS, CIAC, and Repairs | (2,013) | _ | (2,013) |
| 53 | | State Defered Taxes Related to Deferred Maintenance | 85,416 | _ | 85,416 |
| 54 | | State Defered Taxes Related to Property Losses | (2,854) | _ | (2,854) |
| 55 | | State Defered Taxes Related to Cost of Removal | (69,711) | _ | (69,711) |
| 56 | | State Defered Taxes - Prior Year | (03,711) | 0 | (05,711) |
| 57 | | Items Deferred | \$10,838 | \$0 | \$10,838 |
| 58 | | Adjustment For Tax Provision | \$10,030 | - | 710,030 |
| 59 | | Sum Items Deferred | \$10,838 | \$0 | \$10,838 |
| 60 | | | | | 7-0,000 |
| 62 | | Amortization of Deferred Income Tax Assets & Liabilties | | | |
| 63 | | Amortization of Deferred Regulatory Tax Assets & Tax Liabilities | (62,971) | _ | (62,971) |
| 64 | | Sum Total Deferred Taxes | (\$52,133) | \$0 | (\$52,133) |
| 65 | | Juli 15th Deletted taxes | (732,133) | = | (432,133) |
| 66 | | | | | |
| 67 | | Total Current + Deferred State Income Taxes (Line 43 + Line 57) | \$990,031 | \$0 | \$990,031 |
| | | | | | |

SCHEDULE E-1.3

Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast

Kentucky American Water Company Case No. 2018-00358 Base Year Adjustment Federal and State Taxes For the 12 Months Ending June 30, 2020

Witness Responsible: John Wilde

Type of Filing: __X_ Original ____ Updated ____ Revised

| Line | Category | ltem | Current Rates Federal Tax Calculation Forecast Period | At Proposed Rates Adjustments | Forecast Period At Proposed Rates |
|----------|----------------------|--|---|----------------------------------|--------------------------------------|
| 1 | Book Revenue (+) | | | | |
| 2 | | Operating Revenue | \$88,518,852 | \$19,865,003 | \$108,383,855 |
| 4 | Book Deductions (-) | | | | |
| 5 | book beddetions (-) | O&M Expenses | (37,805,851) | (181,590) | (37,987,441) |
| 6 | | Depreciation, Amortization, & Cost of Removal | (18,604,102) | - | (18,604,102) |
| 7 | | Taxes Other Than Income | (7,814,766) | (39,729) | (7,854,495) |
| 8 | | Interest Expense | (13,233,671) | | (13,233,671) |
| 9 | | Total Book Deductions (Sum Lines 5 - 9) | (\$77,458,390) | (\$221,319) | (\$77,679,709) |
| 10 11 | | Book Pre-Tax Income (Line 2 + Line 10) | \$11,060,462 | \$19,643,684 | \$30,704,146 |
| 12 | | BOOK Pre-Tax Income (Line 2 + Line 10) | \$11,000,402 | \$15,045,064 | 330,704,140 |
| 13 | | Current State Income Tax | (738,871) | (974,046) | (1,712,917) |
| 14 | | Tax Amortizations | 133,114 | - | 133,114 |
| 15 | | | | | |
| 16 | Reconciling Items | | | | |
| | | Permanent Differences: | | | |
| 17 | | (Deduction) or Reversal of Deduction | | | |
| 18 | | Non-Deductible Meals | 22,388 | - | 22,388 |
| 19 | | Non-Deductible Penalties and Mandatory Dividends | 176,449 | - 440.550.530 | 176,449 |
| 20 21 | | Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17) | \$10,653,541 | \$18,669,639 | \$29,323,180 |
| 21 | | Temporary Differences: | | | |
| 22 | | (Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue) | | | |
| 23 | | Deduct Tax Depreciation (State or Federal) | (13,827,692) | - | (13,827,692) |
| 24 | | Reverse Deduction of Book Depreciation | 17,683,624 | - | 17,683,624 |
| 25 | | Reverse Deduction of Amortization of Property Losses | 57,086 | - | 57,086 |
| 26 | | Reverse Deduction of Amortization of UPAA | 0 | - | - |
| 27 | | Reverse Deduction of Deferred Maintenance Amortization | 1,091,902 | - | 1,091,902 |
| 28 | | Deduct Actual Deferred Maintenance Expenditures | (\$1,500,000) | = | (1,500,000) |
| 29 | | Reverse All CIAC Amortization Credits | (2,403,755) | - | (2,403,755) |
| 30 | | Reflect Actual Taxable CIAC Received | 7,228,514 | - | 7,228,514 |
| 31 32 | | Reflect Repairs Deduction Reverse Book Cost of Removal | (3,860,785) 3,052,003 | - | (3,860,785) 3,052,003 |
| 33 | | Reflect Actual Cost of Removal | (1,351,177) | - | (1,351,177) |
| 34 | | Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31) | \$6,169,720 | \$0 | \$6,169,720 |
| 35 | | the remporary (perautions) of hereisal of perautions (sain times 12 - 52) | 40,103,720 | Ψ. | ψο,103). 10 |
| 36 | | Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32) | \$16,823,262 | \$18,669,639 | \$35,492,900 |
| 37 | | | | | |
| 38 | Calculation of Curre | nt Federal Income Taxes | | | |
| 39 | | Tax Rate | 21% | 21% | 21% |
| 40 | | Current Taxes (Line 34 x Line 37) | \$3,532,885 | \$3,920,624 | \$7,453,509 |
| 41 | | | | | |
| 42 | | | | | |
| 43 44 | Calculation of Defer | red Federal Income Taxes Federal Defered Taxes Related to UPIS, CIAC, and Repairs | (990,068) | | (990,068) |
| 45 | | Federal Defered Taxes Related to OPIS, CIAC, and Repairs Federal Defered Taxes Related to Deferred Maintenance | 81,416 | - | (990,068) |
| 46 | | Federal Defered Taxes Related to Deferred Maintenance Federal Defered Taxes Related to Property Losses | (11,389) | - | (11,389) |
| 47 | | Federal Defered Taxes Related to Cost of Removal | (339,315) | _ | (339,315) |
| 48 | | Sum Items Deferred | (\$1,259,356) | \$0 | (\$1,259,356) |
| 49 | | | (, , , , | | (, , , , |
| 50 | | Amortization of Deferred Income Tax Assets & Liabilties | | | |
| 51 | | Amortization of Deferred Regulatory Tax Assets & Tax Liabilities | (\$54,622) | - | (54,622) |
| 52 | | | | | |
| 53 | | Amortization of Deferred ITC | (78,492) | | (78,492) |
| 54 | | Sum Total Federal Deferred Taxes + Amortization of ITC | (\$1,392,470) | <u>\$0</u> | (\$1,392,470) |
| 55 | | | | | |
| 56 | | Table Course to Defend Federal Language Tours of American State (1970 (1970 200 11970) | 62.446.44 | ¢2.020.624 | ¢c 0c4 000 |
| 57 58 | | Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 38 + Line 52) | \$2,140,415 | \$3,920,624 | \$6,061,039 |
| 58 | | | | | |

SCHEDULE E-1.4

Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast

Kentucky American Water Company Case No. 2018-00358 Base Year Adjustment Federal and State Taxes For the 12 Months Ending June 30, 2020

Witness Responsible: John Wilde
Type of Filing: __X__ Original ____ Updated ____ Revised

| Line | Category Item | Current Rates State Tax Calculation Forecast Period | At Proposed Rates Adjustments | Forecast Period At Proposed Rates |
|----------|---|---|----------------------------------|--------------------------------------|
| 1 | Book Revenue (+) | | | |
| 2 | Operating Revenue | \$88,518,852 | \$19,865,003 | \$108,383,855 |
| 3 | | | | |
| 4 | Book Deductions (-) | | | |
| 5 | O&M Expenses | (37,805,851) | (181,590) | (37,987,441) |
| 6 | Depreciation, Amortization, & Cost of Removal | (18,604,102) | - | (18,604,102) |
| 7 | Taxes Other Than Income | (7,814,766) | (39,729) | (7,854,495) |
| 8 | Interest Expense | (13,233,671) | (162,768) | (13,396,439) |
| 9 | Total Book Deductions (Sum Lines 5 - 9) | (\$77,458,390) | (\$384,088) | (\$77,842,478) |
| 10 | | | | |
| 11 | Book Pre-Tax Income (Line 2 + Line 10) | \$11,060,462 | \$19,480,916 | \$30,541,378 |
| 12 | | | | |
| 13 | Tax Amortizations | 62,374 | - | 62,374 |
| 14 | | | | |
| 15 | Reconciling Items | | | |
| | Permanent Differences: | | | |
| 16 | (Deduction) or Reversal of Deduction | | | |
| 17 | Non-Deductible Meals | 22,388 | _ | 22,388 |
| 18 | Non-Deductible Penalties and Mandatory Dividends | 176,449 | _ | 176,449 |
| 19 | Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17) | \$11,321,672 | \$19,480,916 | \$30,802,588 |
| 20 | The tax meditic Artes Fernis Differences (Line 12 + Line 10 + Line 17) | 711,321,072 | 715,400,510 | \$30,00 2 ,300 |
| 20 | Temporary Differences: | | | |
| 21 | (Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue) | | | |
| 22 | Deduct Tax Depreciation (State or Federal) | (16,541,655) | | (16,541,655) |
| 23 | Reverse Deduction of Book Depreciation | 17,683,624 | - | 17,683,624 |
| | · | | - | |
| 24 | Reverse Deduction of Amortization of Property Losses | 57,086 | - | 57,086 |
| 25 | Reverse Deduction of Amortization of UPAA | | - | |
| 26 | Reverse Deduction of Deferred Maintenance Amortization | 1,091,902 | - | 1,091,902 |
| 27 | Deduct Actual Deferred Maintenance Expenditures | (1,500,000) | - | (1,500,000) |
| 28 | Reverse All CIAC Amortization Credits | (2,403,755) | - | (2,403,755) |
| 29 | Reflect Actual Taxable CIAC Received | 7,228,514 | - | 7,228,514 |
| 30 | Reflect Repairs Deduction | (3,860,785) | - | (3,860,785) |
| 31 | Reverse Book Cost of Removal | 3,052,003 | - | 3,052,003 |
| 32 | Reflect Actual Cost of Removal | (1,351,177) | | (1,351,177) |
| 33 | Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31) | \$3,455,757 | \$0 | \$3,455,757 |
| 34 | | | | |
| 35 | Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32) | \$14,777,430 | \$19,480,916 | \$34,258,346 |
| 36 | | | | |
| 37 | Calculation of Current State Income Taxes | | | |
| 38 | Tax Rate | 5.0% | 5.0% | 5.0% |
| 39 | Current Taxes (Line 34 x Line 37) | \$738,871 | \$974.046 | \$1,712,917 |
| 40 | | | | |
| 41 | | | | |
| 42 | Calculation of Deferred State Income Taxes | | | |
| 43 | State Deferred Taxes Related to UPIS, CIAC, and Repairs | (105,297) | _ | (105,297) |
| 44 | State Defered Taxes Related to Oris, CIAC, and Repairs State Defered Taxes Related to Deferred Maintenance | 20,405 | • | 20,405 |
| 45 | State Defered Taxes Related to Deferred Maintenance State Defered Taxes Related to Property Losses | (2,854) | - | (2,854) |
| 45 46 | · · · | | - | |
| | State Defered Taxes Related to Cost of Removal | (85,041) | | (85,041) |
| 47 | Sum Items Deferred | (\$172,788) | \$0 | (\$172,788) |
| 48 | | | | |
| 49 | Amortization of Deferred Income Tax Assets & Liabilties | | | |
| 50 | Amortization of Deferred Regulatory Tax Assets & Tax Liabilities | (62,374) | | (62,374) |
| 51 | Sum Total Deferred Taxes | (\$235,162) | \$0 | (\$235,162) |
| 52 | | | | |
| 53 | | | | |
| F 4 | Total Current + Deferred State Income Taxes (Line 38 + Line 50) | \$503,710 | \$974,046 | \$1,477,755 |
| 54 | | | | |

Page 6 of 7

SCHEDULE E-1.5

Workpaper #: Excel Reference:

Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.5 Summary of Income Tax Adj

Kentucky American Water Company Case No. 2018-00358 Base Year Adjustment Federal and State Taxes For the 12 Months Ending June 30, 2020

| Witness Responsible: John Wilde | | | | | |
|---------------------------------|-----------|---------|--|--|--|
| Type of Filing:X Original | _ Updated | Revised | | | |

| | Reference Base | Reference Forecasted | | At Current Rates Base | Present Rates Forecasted | |
|------|-------------------|-------------------------|-----------------------------|--------------------------|-----------------------------|---------------|
| Line | Period | Period | Description | Period | Period | Adjustment |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | State Income Taxes | _ | | |
| 4 | Sch E-1.2 | Sch E-1.4 | Current | \$1,042,164 | \$738,871 | (\$303,293) |
| 5 | Sch E-1.2 | Sch E-1.4 | Deferred | (52,133) | (235,162) | (183,029) |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | Total State Income Taxes | \$990,031 | \$503,710 | (\$486,322) |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | Federal Income Taxes | _ | | |
| 13 | Sch E-1.1 | Sch E-1.3 | Current | 4,831,490 | 3,532,885 | (1,298,605) |
| 14 | Sch E-1.1 | Sch E-1.3 | Deferred | (612,910) | (1,259,356) | (646,446) |
| 15 | Sch E-1.1 | Sch E-1.3 | Amort. Def Reg Assets/Liab. | (65,942) | (54,622) | 11,320 |
| 16 | Sch E-1.1 | Sch E-1.3 | Deferred - ITC | (78,492) | (78,492) | 0 |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | Total Federal Income Taxes | \$4,074,145 | \$2,140,415 | (\$1,933,730) |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | Total Income Taxes | \$5,064,176 | \$2,644,124 | (\$2,420,052) |

SCHEDULE E-2

Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-2 Jurisdictional Income Taxes

Kentucky American Water Company
Case No. 2018-00358
Jurisdictional Factors for Income Tax Expense
For the 12 Months Ending June 30, 2020

| | ess Responsible: Jof Filing:X O | | | _ Revised | W/P - 6-1 | | |
|------|---------------------------------|------------|----------------|---------------|-----------------------|--|--|
| Lino | Account Title | Total | Jurisdictional | luvicdistion | Jurisdictional Code / | | |
| Line | Account Title | Utility | Percent | Jurisdiction | Explanation | | |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | NOT | APPLICABL | E TO KENTUCKY- | AMERICAN WATE | R COMPANY. | | |
| 5 | | | | | | | |
| 6 | 100% JU | RISDICTION | NAL FOR KENTUC | Y-AMERICAN W | ATER COMPANY. | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| q | | | | | | | |

EXHIBIT 37 SCHEDULE F

ORGANIZATIONAL MEMBERSHIP DUES, INITIATION FEES, COUNTRY CLUB EXPENDITURES, CHARITABLE CONTRIBUTIONS, MARKETING EXPENSES, SALES EXPENSES, ADVERTISING EXPENSES, PROFESSIONAL SERVICE EXPENSES, CIVIC AND POLITICAL ACTIVITY EXPENSES, EMPLOYEE PARTIES AND OUTING EXPENSES EMPLOYEE GIFT EXPENSES, AND RATE CASE EXPENSES FOR THE BASE AND FORECASTED PERIODS

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

| Schedule | Description | | | | |
|----------|---|--|--|--|--|
| F-1 | Organization Membership, Social, and Service Club Dues | | | | |
| F-2.1 | Charitable Contributions | | | | |
| F-2.2 | Initiation Fees/Country Club Expenses | | | | |
| F-2.3 | Employee Party, Outing and Gift Expenses | | | | |
| F-3 | Customer Service, Sales Promotion and Advertising Expense | | | | |
| F-4 | Advertising | | | | |
| F-5 | Professional Service Expense | | | | |
| F-6 | Rate Case Expense | | | | |
| F-7 | Civic, Political and Related Activities | | | | |

For electronic version, see KAW_APP_EX37F_112818.pdf.

Kentucky American Water Company Case No. 2018-00358 Organization Membership, Social, and Service Club Dues Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ____ Updated ____ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-1
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
Witness Responsible: James Pellock

| | | | <u> </u> | Base Period | For | ecasted Period |
|------|-------------|--------------------------------|-----------|----------------|-----------|----------------|
| Line | | Social Organization / | | risdictional | | Jurisdictional |
| No. | Account No. | Service Club | Utility | % Jurisdiction | Utility | % Jurisdiction |
| 1 | 52514700 | ALPHA BETA LAMBDA CHPTR EDUCAT | | 100.00% \$500 | \$482 | 100.00% \$482 |
| 2 | 52514700 | CENTRAL KY REGL SCI & ENGRG FA | 1,000 | 1,000 | 963 | 963 |
| 3 | 52514700 | CHRIS WARE | 530 | 530 | 511 | 511 |
| 4 | 52514700 | COMMERCE LEXINGTON | 6,032 | 6,032 | 5,811 | 5,811 |
| 5 | 52514700 | CROWN TROPHY | 1,553 | 1,553 | 1,496 | 1,496 |
| 6 | 52514700 | Daniel Boone Pioneer Festival | 250 | 250 | 241 | 241 |
| 7 | 52514700 | David Helm | 51 | 51 | 49 | 49 |
| 8 | 52514700 | Downtown Lexington Corp | 1,500 | 1,500 | 1,445 | 1,445 |
| 9 | 52514700 | Dr Martin Luther King Jr | 500 | 500 | 482 | 482 |
| 10 | 52514700 | East End Community Partners | 500 | 500 | 482 | 482 |
| 11 | 52514700 | Fayette County Public Schools | 761 | 761 | 733 | 733 |
| 12 | 52514700 | Georgetown Citizens Fire | 250 | 250 | 241 | 241 |
| 13 | 52524000 | GREATER LEXINGTON APARTMENT | 371 | 371 | 357 | 357 |
| 14 | 52514700 | HANDS ON ORIGINALS INC | 4,832 | 4,832 | 4,655 | 4,655 |
| 15 | 52524000 | Jessamine Co Chamber Commerce | 550 | 550 | 530 | 530 |
| 16 | 52514700 | Kentucky Association for Econo | 2,500 | 2,500 | 2,408 | 2,408 |
| 17 | 52514700 | KENTUCKY CHAMBER FOUNDATION IN | 9,000 | 9,000 | 8,670 | 8,670 |
| 18 | 52514700 | Kiwanis Club of Scott County | 500 | 500 | 482 | 482 |
| 19 | 52514700 | KY TN SECTION - AWWA | 1,590 | 1,590 | 1,532 | 1,532 |
| 20 | 52514700 | LEXARTS | 5,000 | 5,000 | 4,817 | 4,817 |
| 21 | 52514700 | Lexington Young Professional | 500 | 500 | 482 | 482 |
| 22 | 52514700 | March of Dimes Foundation | 2,500 | 2,500 | 2,408 | 2,408 |
| 23 | 52514700 | NoLi CDC Corporation | 700 | 700 | 674 | 674 |
| 24 | 52514700 | OWEN COUNTY CHAMBER OF COMMERC | 2,120 | 2,120 | 2,042 | 2,042 |
| 25 | 52524000 | OWEN COUNTY CHAMBER OF COMMERC | 500 | 500 | 482 | 482 |
| 26 | 52514700 | Rockcastle Co Chamber of Comm | 100 | 100 | 96 | 96 |
| 27 | 52514700 | ROTARY CLUB OF OWENTON | 179 | 179 | 172 | 172 |
| 28 | 52514700 | SEEDLEAF INC | 1,000 | 1,000 | 963 | 963 |
| 29 | 52514700 | TRIANGLE FOUNDATION | 5,000 | 5,000 | 4,817 | 4,817 |
| | | | | | | |
| 30 | 52514700 | TRIPLE CROWN PHOTOGRAPHICS | 451 | 451 | 434 | 434 |
| 31 | 52524000 | WINCHESTER CLARK COUNTY | 500 | 500 | 482 | 482 |
| 32 | 52514700 | Women Leading Kentucky | 1,500 | 1,500 | 1,445 | 1,445 |
| 33 | 52514700 | Commonwealth Fund for KET | 2,500 | 2,500 | 2,408 | 2,408 |
| 34 | 52514700 | FAYETTE CO BOARD OF EDUCAITON | 450 | 450 | 434 | 434 |
| 35 | 52514700 | COMMERCE LEXINGTON | 3,500 | 3,500 | 3,373 | 3,373 |
| 36 | 52514700 | KENTUCKY CHAMBER OF COMMERCE | 3,500 | 3,500 | 3,373 | 3,373 |
| 37 | 52514700 | COMMERCE LEXINGTON | 10,000 | 10,000 | 9,634 | 9,634 |
| 38 | 52514700 | LEXINGTON PROFESSIONAL BASEBAL | 5,000 | 5,000 | 4,817 | 4,817 |
| 39 | 52514700 | BLUEGRASS GREENSOURCE INC | 3,000 | 3,000 | 2,890 | 2,890 |
| 40 | 52514700 | BLUEGRASS TOMORROW | 2,500 | 2,500 | 2,408 | 2,408 |
| 41 | 52514700 | KENTUCKY CHAMBER OF COMMERCE | 10,000 | 10,000 | 9,634 | 9,634 |
| 42 | 52514700 | GEORGETOWN SCOTT CTY CHAMBER O | 625 | 625 | 602 | 602 |
| 43 | 52514700 | GEORGETOWN SCOTT CTY CHAMBER O | 1,200 | 1,200 | 1,156 | 1,156 |
| 44 | 52514700 | Guardian Security | 480 | 480 | 462 | 462 |
| 45 | 52514700 | KENTUCKY CHAMBER OF COMMERCE | 3,000 | 3,000 | 2,890 | 2,890 |
| 46 | 52524000 | Pay4water.com | 22 | 22 | 21 | 21 |
| 47 | 52524000 | AWWA.ORG | 11,390 | 11,390 | 10,973 | 10,973 |
| 48 | 52524000 | BETTER BUSINESS BUREAU OF | 1,650 | 1,650 | 1,590 | 1,590 |
| 49 | 52514700 | CROWN TROPHY | 74 | 74 | 71 | 71 |
| 50 | 52524000 | DOWNTOWN LEXINGTON CORP | 750 | 750 | 723 | 723 |
| 51 | 52524000 | GRAMMARLY COB2R2-GG7S | 30 | 30 | 29 | 29 |
| 52 | 52524000 | HBA OF LEXINGTON | 550 | 550 | 530 | 530 |
| 53 | 52524000 | KAM KY ASSOC OF MFG | 1,130 | 1,130 | 1,089 | 1,089 |
| 54 | 52524000 | KENTUCKY RURAL WATE | 500 | 500 | 482 | 482 |
| 55 | 52514700 | KROGER #407 | 100 | 100 | 96 | 96 |
| 56 | 52524000 | KYENVIRONMENTPROTE | 196 | 196 | 189 | 189 |
| 57 | 52514700 | NATURE-WATCH | 50 | 50 | 48 | 48 |
| 58 | 52524000 | NAWC | 16,657 | 16,657 | 16,047 | 16,047 |
| 59 | 52524000 | Paypal | 685 | 685 | 660 | 660 |
| 60 | 52514700 | PURDON'S RENTAL SALES | 123 | 123 | 118 | 118 |
| 61 | 52524000 | SAMS MEMBERSHIP | 242 | 242 | 233 | 233 |
| | | | | | | |
| 62 | 52514700 | THE KITCHEN | 22 | 22 | 39 | 39 |
| 63 | 52524000 | WOODFORD COUNTY CHAMBER | 520 | 520 | 501 | 501 |
| 64 | 52524000 | KENTUCKY LEAGUE OF CITIES | 2,500 | 2,500 | 2,408 | 2,408 |
| 65 | | | 4.45 = 5 | 4.44 | 4.2 | ***** |
| 66 | | | \$135,765 | \$135,765 | \$130,812 | \$130,812 |

Kentucky American Water Company Case No. 2018-00358 Charitable Contributions

Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ____ Updated ____ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-2.1
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
Witness Responsible: James Pellock

| | | | | Base Period | | recasted Period |
|----------|----------------------|---|----------|----------------|----------|-----------------|
| Line | | | Total | Jurisdictional | Total | Jurisdictional |
| No. | Account No. | Charitable Organization | Utility | % Jurisdiction | Utility | % Jurisdiction |
| 1 | 52514500 | Building Industry Asc of Centr | \$500 | 100.00% \$50 | | 100.00% \$567 |
| 2 | 52514500 | Bluegrass Community Technical | 25,000 | 25,00 | | 28,348 |
| 3 | 52514500 | Citizens Fire Academy | 250 | 25 | | 283 |
| 4 | 52514500 | Evan Wade Kinniard | 500 | 50 | | 567 |
| 5 | 52514500 | FoodChain Inc | 2,500 | 2,50 | | 2,835 |
| 6 | 52514500 | Friends of Stoner Creek | 3,710 | 3,71 | | 4,207 |
| 7 | 52514500 | James Mason Malin | 500 | 50 | 0 567 | 567 |
| 8 | 52514500 | Kentucky Cancerlink Inc | 1,200 | 1,20 | 0 1,361 | 1,361 |
| 9 | 52514500 | KY River Foothills Development | 500 | 50 | 0 568 | 568 |
| 10 | 52514500 | Lexington Fayette Urban Co Gov | 2,500 | 2,50 | 0 2,835 | 2,835 |
| 11 | 52514500 | Lexington Fraternal Order | 200 | 20 | | 227 |
| 12 | 52514500 | Livingston Fire & Rescue Inc | 250 | 25 | 0 283 | 283 |
| 13 | 52514500 | Owenton Rotary Club 3744 | 500 | 50 | 0 567 | 567 |
| 14 | 52514500 | Nature Sanctuary at Floracliff | 4,712 | 4,71 | 2 5,343 | 5,343 |
| 15 | 52514500 | Paris Bourbon County YMCA | 500 | 50 | | 567 |
| 16 | 52514500 | Prichard Committee for Academic Excellence | 500 | 50 | 567 | 567 |
| 17 | 52514500 | Shelby Mullen | 500 | 50 | | 567 |
| 18 | 52514500 | Shriners Hospitals for Children | 2,650 | 2,65 | 3,005 | 3,005 |
| 19 | 52514500 | YMCA of Central Kentucky | 2,500 | 2,50 | 2,835 | 2,835 |
| 20 | 52514600 | African American Forum | 250 | 25 | | 283 |
| 21 | 52514600 | American Red Cross | 2,500 | 2,50 | | 2,835 |
| 22 | 52514600 | Big Brothers Big Sisters | 3,000 | 3,00 | | 3,402 |
| 23 | 52514600 | Bluegrass Council Boy Scouts | 250 | 25 | | 283 |
| 24 | 52514600 | Bourbon County Fiscal Court | 500 | 50 | | 567 |
| 25 | 52514600 | City of Georgetown | 500 | 50 | | 567 |
| 26 | 52514600 | City of Millersburg | 500 | 50 | | 567 |
| 27 | 52514600 | City of Owenton | 500 | 50 | | 567 |
| 28 | 52514600 | City of Winchester | 500 | 50 | | 567 |
| 29 | 52514600 | Clintonville Volunteer Fire Dept | 500 | 50 | | 567 |
| 30 | 52514600 | Commerce Lexington | 820 | 82 | | 930 |
| 31 | 52514600 | Community Action Council | 2,500 | 2,50 | | 2,835 |
| 32 | 52514600 | Community Celebration DBA City | 1,500 | 1,50 | | 1,701 |
| 33 | 52514600 | Franklin County Fiscal Court | 500 | 50 | | 567 |
| 34 | 52514600 | Friends of the Arboretum | 2,500 | 2,50 | | 2,835 |
| 35 | 52514600 | Georgetown Scott Cty Chamber of Commerce | 1,200 | 1,20 | | 1,361 |
| 36 | 52514600 | Harrison County Fire Assoc | 500 | 50 | | 567 |
| 37 | 52514600 | Harrison County Fire Assoc Hutchison Station Volunteer Fire Dept | 500 | 50 | | 567 |
| 38 | 52514600 52514600 | Jonesville Fire Department | 500 | 50 | | 567 |
| | | | 250 | 25 | | 283 |
| 39 40 | 52514600 52514600 | Kendyl & Friends Foundation | 2,750 | 2,75 | | 3,118 |
| | | Kentucky Chamber of Commerce | 2,750 | 2,/5 | | 3,118 77 |
| 41 | 52514600 | Lexington Police Department | | | | |
| 42 | 52514600 | Lexington-Fayette NAACP | 1,000 | 1,00 | | 1,134 |
| 43 | 52514600 | Lexington Fayette Urban Co Gov | 500 | 50 | | 567 |
| 44 | 52514600 | Owen County 4H Council | 250 | 25 | | 283 |
| 45 | 52514600 | Owen County Tourism | 400 | 40 | | 454 |
| 46 | 52514600 | OWEN COUNTY VOLUNTEER FIRE DEP | 500 | 50 | | 567 |
| 47 | 52514600 | Owen County Youth Services | 250 | 25 | | 283 |
| 48 | 52514600 | REACH | 1,500 | 1,50 | | 1,701 |
| 49 | 52514600 | United Way of the Bluegrass | 10,000 | 10,00 | 0 11,339 | 11,339 |
| 50 | | | | | <u> </u> | |
| 51 | | | \$86,460 | \$86,46 | \$98,040 | \$98.040 |

Kentucky American Water Company Case No. 2018-00358 Initiation Fees/Country Club Expenses Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ____ Updated ____ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-2.2 Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7 Witness Responsible: James Pellock

| | | | | Base Period | | | Forecasted Period | |
|------|-------------|--------------------|---------|----------------|--------------|---------|-------------------|--------------|
| Line | | | | Jurisdictional | | Total | Jurisdictional | |
| No. | Account No. | Payee Organization | Utility | % | Jurisdiction | Utility | % | Jurisdiction |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | None to report | | 100.00% | | | 100.00% | 6 |
| 5 | | | | | | | - | = |
| 6 | | | | | | | | |
| 7 | | | | | | | | · |
| 8 | Tota | ls | | \$0 | \$0 | | \$0 | \$0 |

Kentucky American Water Company Case No. 2018-00358 Employee Party, Outing and Gift Expenses Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ____ Updated ____ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-2.3
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
Witness Responsible: James Pellock

| Line | | | <u>Forecasted Perio</u> Total Jurisdictiona | | | | |
|------|-------------|-------------------------|--|---------------------|--------------|------------------|--------------|
| No. | Account No. | Employee Expenditures | Total Utility | Jurisdictional % | Jurisdiction | Utility % | Jurisdiction |
| 1 | | · · · | <i>'</i> | | | · | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | 50451000 | Employee Service Awards | \$12,491 | 100.00% | \$12,491 | \$13,293 100.00% | \$13,293 |
| 5 | | | | | 0 | 0 | 0 |
| 6 | | | | | 0 | 0 | 0 |
| 7 | | | | | 0 | 0 | 0 |
| 9 | | | | | 0 | 0 | 0 |
| 10 | | | | | | | |
| 11 | | Totals | \$12,491 | | \$12,491 | \$2,069 | \$2,069 |

Kentucky American Water Company Case No. 2018-00358 Customer Service, Sales Promotion and Advertising Expense

Base Year for the 12 Months Ended February 28, 2019
Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ____ Updated _____ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-3
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
Witness Responsible: James Pellock

| | | | Base Peri | | Forecasted Peri | |
|------|-------------|---|--------------------|--------------|--------------------|--------------|
| Line | | | Total Jurisdiction | | Total Jurisdiction | |
| No. | Account No. | Description of Expenses | Utility % | Jurisdiction | Utility % | Jurisdiction |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | CUSTOMER SERVICE EXPENSES | | | | |
| 4 | | Customer Service and Informational Expense | \$0 100.00% | \$0 | \$0 100.00% | \$0 |
| 5 | | | · | | | |
| 6 | | | | | | |
| 7 | | SALES PROMOTION EXPENSE | | | | |
| 8 | 4262 | Sales Promotion | \$830 | \$830 | \$2,188 | \$2,188 |
| 9 | | | | | | |
| 10 | 4262 | Institutional or Goodwill Advertising Expense | 1,399 | 1,399 | 3,691 | 3,691 |
| 11 | | | | | | |
| 12 | 93021 | Conservation Advertising | 144 | 144 | 380 | 380 |
| 13 | | | | | | |
| 14 | 93089 | Other (Educational) | 2,005 | 2,005 | 5,291 | 5,291 |
| 15 | | | | | | |
| 16 | | Totals | \$4,378 | \$4,378 | \$11,550 | \$11,550 |

Kentucky American Water Company Case No. 2018-00358 Advertising Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ____ Updated ____ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-4
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
Witness Responsible: James Pellock

| Line No. | ltem | Sales or Promotional Advertising | Institutional Advertising | Conservation Advertising | Rate Case | Other Customer Education | Total |
|-------------|------------------------------------|--|------------------------------|-----------------------------|-----------|--------------------------------|----------|
| 1 | | | | | | | |
| 2 | Base Period: | | | | | | |
| 3 | Newspaper | \$237 | \$0 | \$0 | \$0 | \$0 | \$237 |
| 4 5 | Magazine and Other | 266 | 1,399 | 144 | 0 | 135 | 1,944 |
| 6 | Wagazine and Other | 200 | 1,333 | 144 | Ü | 133 | 1,544 |
| 7 | Television | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | | | | | | |
| 9 10 | Radio | 326 | 0 | 0 | 0 | 0 | 326 |
| 11 | Direct Mail | 0 | 0 | 0 | 0 | 1,871 | 1,871 |
| 12 | | | | | | | |
| 13 | Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 15 | Customer Handouts | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Customer Handouts | 0 | Ü | ů | Ü | ŭ | 0 |
| 17 | Outdoor billboard | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | | | | _ | | _ | |
| 19 20 | Misc Bus Adv | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | Totals | \$830 | \$1,399 | \$144 | \$0 | \$2,005 | \$4,378 |
| 22 | | | | | | | |
| 23 24 | Amount Assigned to Kentucky Retail | \$830 | \$1,399 | \$144 | \$0 | \$2,005 | \$4,378 |
| 25 | Amount Assigned to Kentucky Ketali | \$630 | \$1,333 | 3144 | 30 | \$2,003 | 0.00% |
| 26 | | | | | | | |
| 27 | Forecasted Period: | | | | | | |
| 28 29 | Newspaper | \$625 | \$0 | \$0 | \$0 | \$0 | \$625 |
| 30 | Newspaper | \$625 | 30 | 50 | 30 | \$0 | \$025 |
| 31 | Magazine and Other | 702 | 3,691 | 380 | 0 | 355 | 5,129 |
| 32 | | | | | | | |
| 33 34 | Television | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | Radio | 861 | 0 | 0 | 0 | 0 | 861 |
| 36 | | | | | | | |
| 37 | Direct Mail | 0 | 0 | 0 | 0 | 4,935 | 4,935 |
| 38 39 | Sales | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | Sales | 0 | ů | ů | Ü | ŭ | 0 |
| 41 | Customer Handouts | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | Outdoor billboard | 2 | | 0 | | • | |
| 43 44 | Outdoor billboard | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | Misc Bus Adv | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | | | | <u></u> | | |
| 47 48 | Totals | \$2,188 | \$3,691 | \$380 | \$0 | \$5,291 | \$11,550 |
| 48 49 | Amount Assigned to Kentucky Retail | \$2,188 | \$3,691 | \$380 | \$0 | \$5,291 | \$11,550 |

Kentucky American Water Company Case No. 2018-00358 Professional Service Expenses Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: ____ Original _X_ Updated _____ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-5
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
Witness Responsible: James Pellock

| | | Expense | Breakdown | | Total | | | | |
|----------------|-------------------------|-----------|-----------|-----------|------------|----------------|----------------|-------------|---|
| Line | | Rate | Annual | | Company | Jurisdictional | Jurisdictional | | Jurisdictional |
| No. | Description | Case | Audit | Legal | Unadjusted | % | Unadjusted | Adjustments | Adjusted |
| 1 | | | | | | | | | |
| 2 | Base Period: | | | | | | | | |
| 3 | | | | | | | | | |
| 4 | Legal | \$159,235 | \$0 | \$348,693 | \$507,928 | 100.00% | \$507,928 | \$0 | \$507,928 |
| 5 | | | | | | · | | | |
| 6 | Engineering | 0 | 0 | 0 | - | | - | - | - |
| 7 | | | | | | | | | |
| 8 | Accounting | 100,186 | 149,874 | 0 | 250,060 | | 250,060 | - | 250,060 |
| 9 | | | | | | | | | |
| 10 | Other | 30,299 | 0 | 0 | 30,299 | | 30,299 | - | 30,299 |
| 11 | | | | | | | | | |
| 12 | Totals | \$289,720 | \$149,874 | \$348,693 | \$788,287 | | \$788,287 | \$0 | \$788,287 |
| 13 | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |
| 16 | | | | | | | | | |
| 17 | | | | | | | | | |
| 18 | | | | | | | | | |
| 19 | Francisco de Production | | | | | | | | |
| 20 | Forecasted Period: | | | | | | | | |
| 21 22 | Legal | \$187,500 | \$0 | \$428,856 | \$616,356 | 100.00% | \$616,356 | \$0 | \$616,356 |
| 23 | Legai | 3187,300 | 30 | 3420,030 | 3010,330 | 100.00% | 3010,330 | 30 | 3010,330 |
| 24 | Engineering | _ | _ | _ | _ | | _ | _ | _ |
| 25 | Liigilieeriiig | | | | | | | | |
| 26 | Accounting | 104,047 | 140,953 | _ | 245,000 | | 245,000 | _ | 245,000 |
| 27 | , accounting | 104,047 | 140,555 | | 2-75,000 | | 243,000 | | 243,000 |
| 28 | Other | 118,639 | - | _ | 118,639 | | 118,639 | _ | 118,639 |
| 29 | Stilei | 110,035 | | | 110,033 | | 110,033 | | 110,033 |
| 30 | Totals | \$410,186 | \$140,953 | \$428,856 | \$979,995 | | \$979,995 | \$0 | \$979,995 |
| - - | | +, | , , | ,, | , , | | , , | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |

Kentucky American Water Company Case No. 2018-00358 Rate Case Expense Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: _____ Original _X_ Updated _____ Revised
Workpaper Reference Ns(s).: W/P 3-6

Exhibit 37, Schedule F-6
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
Witness Responsible: James Pellock

| Line No. | Item of Expense | Current 2018 Estimate | Case No. 2015 Actual | Case No. 2015 Estimate | Case No. 2012 Actual | Case No. 2012 Estimate | Case No. 2010 Actual | Case No. 2010 Estimate | | |
|-------------|--|-----------------------------|----------------------------|------------------------------|----------------------------|------------------------------|--|------------------------------|------------|---------------|
| 1 2 | | | | | | | | | | |
| 3 | Comparison of projected expenses associated with the current case to prior rate cases: | | | | | | | | | |
| 4 | Accounting | \$312,141 | \$288,164 | \$177,000 | \$168,183 | \$198,692 | \$51,840 | \$75,000 | | |
| 6 | Legal | 562,500 | 458,005 | 458,000 | 405,449 | 325,000 | 390,895 | 300,000 | | |
| 7 | Rate of Return Study | 86,000 | 10,412 | 35,000 | 403,449 | 37,600 | 31,025 | 50,000 | | |
| , | Cost of Service Study | 50,000 | 39,840 | 77,550 | 74,439 | 60,850 | 5,788 | 42,500 | | |
| 9 | Other | 16,000 | 10,188 | 23,000 | 52,071 | 23,000 | 68,057 | 100,000 | | |
| 10 | Weather Normalization | 10,000 | 13,827 | 21,820 | 32,071 | 23,000 | 14,080 | 20,000 | | |
| 11 | Compensation Study | 85,000 | 15,627 | 21,020 | _ | _ | 14,000 | 20,000 | | |
| 12 | Support Services Study | 55,000 | - | | | | | | | |
| 13 | Customer Notification | 48,000 | 26,710 | 60,000 | | 55,000 | 34,787 | 45,000 | | |
| 14 | Depreciation Study | 15,918 | 36,735 | 32,000 | - | | 34,767 | 43,000 | | |
| 15 | Totals | \$1,230,559 | \$883,881 | \$884,370 | \$700,142 | \$700,142 | \$596,471 | \$632,500 | | |
| 16 | | | 7000,001 | Ç001,570 | \$700,I4E | \$700,I4E | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | Ç032,300 | | |
| 17 | | | | | | | | | | |
| 18 | | | | | | | | | | |
| 19 | | | | | | | | | | |
| 20 | Schedule of Rate Case Expense Amortization: | | | | | | | | | |
| 21 | Schedule of Rate Case expense Amortization: | | | | | Amount | | | Write-Offs | |
| 22 | | Total | | | Amortization | Amortized | | Forecasted | WIILE-OIIS | Base |
| 23 | | Amortized | Order No. | Order Date | Period | to Date 8/2018 | | Period | | <u>Period</u> |
| 23 | | Amortized | Order No. | Order Date | Periou | 10 Date 8/2018 | | Periou | | Periou |
| 25 | Current 2018 Estimate includes 2012 Depreciation Study amortization | \$1,230,559 | 2018-00358 | N/A | 3 Years | \$0 | | \$0 | | \$0 |
| 26 | Current 2018 Estimate includes 2012 Depreciation Study amortization | \$1,230,339 | 2010-00336 | N/A | 3 16013 | 30 | | 30 | | 30 |
| 27 | Case No. 2015-00418 | 883,881 | 2015-00418 | 08/2016 | 3 Years | 579,458 | | 0 | | 0 |
| 28 | Case NO. 2013-00416 | 003,001 | 2013-00418 | 00/2010 | 3 Teals | 373,436 | | U | | U |
| 29 | Case No. 2012-00520 | 700,142 | 2012-00520 | 10/2013 | 3 Years | 700,142 | | 0 | | 0 |
| 30 | Case No. 2012-00320 | 700,142 | 2012-00320 | 10/2013 | 3 Teals | 700,142 | | U | | U |
| 31 | Case No. 2010-00036 | FOC 474 | 2010-00036 | 12/2010 | 2 Veers | 596,471 | | 0 | | 0 |
| 31 | Case No. 2010-00050 | 596,471 | 2010-00036 | 12/2010 | 3 Years | 596,471 | | U | | U |
| | | | | | | | | | | |
| 33 | | | | | | | | | | |
| 34 35 | | | | | | \$1,876,071 | = | \$0 | | \$0 |
| 33 | | | | | | 71,070,071 | - | ŞU | | 30 |

Kentucky American Water Company Case No. 2018-00358 Civic, Political, and Related Activities Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original ____ Updated ____ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-7
Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
Witness Responsible: James Pellock

| Line | | |
|----------|---------------------------|-------------|
| No. | Item | Amount |
| 1 | | |
| 2 | | |
| 3 | Base Period: | |
| 4 | Beautiese | \$0 |
| 5 | Donations | \$0 |
| 7 | Civic Activities | 135,765 |
| 8 | CIVIC ACTIVITIES | 133,703 |
| 9 | Political Activities | 0 |
| 10 | | - |
| 11 | Other | 0 |
| 12 | | |
| 13 | Totals | \$135,765 |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 20 | Formerated Devied. | |
| 20 21 | <u>Forecasted Period:</u> | |
| 22 | Donations | \$0 |
| 23 | Donations | Şū |
| 24 | Civic Activities | 130,812 |
| 25 | | , |
| 26 | Political Activities | 0 |
| 27 | | |
| 28 | Other | 0 |
| 29 | | |
| 30 | Totals | \$130,812 |

EXHIBIT 37 SCHEDULE G

PAYROLL COST ANALYSIS

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

| Schedule | Description |
|----------|---|
| G-1 | Payroll Costs |
| G-2 | Payroll Analyses by Employee Classification |
| G-3 | Executive Compensation |

For electronic version, see KAW_APP_EX37G_112818.pdf.

Kentucky American Water Company Case No. 2018-00358 PAYROLL COSTS (WATER SEGMENT ONLY)

FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

| Line | | Total | Jurisdictional | Jurisdictional | | Jurisdictional |
|----------|-----------------------------------|--------------|----------------|----------------|-------------|----------------|
| No. | Description | Company | % | Unadjusted | Adjustments | Adjusted |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | Base Period Expense: | | | | | |
| 4 | Total Salary | 6,774,861 | 100.00% | \$6,774,861 | \$0 | \$6,774,861 |
| 5 | Other Allowances and Compensation | 409,263 | | 409,263 | 0 | \$409,263 |
| 6 | Sub-total | 7,184,124 | | 7,184,124 | 0 | 7,184,124 |
| 7 | | | | | | |
| 8 | Employee Benefits: | | | | | |
| 9 | Pension | 439,161 | | 439,161 | 0 | 439,161 |
| 10 | Group Insurance | 1,530,118 | | 1,530,118 | 0 | 1,530,118 |
| 11 | Defined Contribution Plan | 226,863 | | 226,863 | 0 | 226,863 |
| 12 | 401-K Plan | 192,877 | | 192,877 | 0 | 192,877 |
| 13 | Sub-total | 2,389,019 | | 2,389,019 | 0 | 2,389,019 |
| 14 | | | | | | |
| 15 | Payroll Taxes: | | | | _ | |
| 16 | F.I.C.A. | 543,034 | | 543,034 | 0 | 543,034 |
| 17 | Federal Unemployment | 4,959 | | 4,959 | 0 | 4,959 |
| 18 | State Unemployment | 18,565 | | 18,565 | 0 | 18,565 |
| 19 20 | Sub-total | 566,558 | | 566,558 | 0 | 566,558 |
| 20 | Total Compensation & Taxes | \$10,139,701 | | \$10,139,701 | ¢0 | \$10,139,701 |
| 22 | Total Compensation & Taxes | \$10,139,701 | | \$10,139,701 | \$0 | \$10,135,701 |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | Forecasted Period Expense: | | | | | |
| 26 | Total Salary | \$7,209,323 | 100.00% | \$7,209,323 | 0 | \$7,209,323 |
| 27 | Other Allowances and Compensation | 593,127 | 100.0070 | 593,127 | 0 | 593,127 |
| 28 | Sub-total | 7,802,450 | | 7,802,450 | 0 | 7,802,450 |
| 29 | Sub total | 7,002,430 | | 7,002,430 | | 7,002,430 |
| 30 | Employee Benefits: | | | | | |
| 31 | Pension | 399,519 | | 399,519 | 0 | 399,519 |
| 32 | Group Insurance | 1,794,347 | | 1,794,347 | 0 | 1,794,347 |
| 33 | Defined Contribution Plan | 262,375 | | 262,375 | 0 | 262,375 |
| 34 | 401-K Plan | 219,120 | | 219,120 | 0 | 219,120 |
| 35 | Sub-total | 2,675,361 | | 2,675,361 | 0 | 2,675,361 |
| 36 | | | | | | _ |
| 37 | Payroll Taxes: | | | | | |
| 38 | F.I.C.A. | 578,496 | | 578,496 | 0 | 578,496 |
| 39 | Federal Unemployment | 4,480 | | 4,480 | 0 | 4,480 |
| 40 | State Unemployment | 13,034 | | 13,034 | 0 | 13,034 |
| 41 | Sub-total | 596,010 | | 596,010 | 0 | 596,010 |
| 42 | | 4 | | A | 4- | 4 |
| 43 | Total Compensation & Taxes | \$11,073,821 | | \$11,073,821 | \$0 | \$11,073,821 |
| 44 | | | | | | |
| 45 | | | | | | |

PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

| Line No. | Description | 12 Mos. Aug 2014 | % Change | 12 Mos. Aug 2015 | % Change | 12 Mos. Aug 2016 | % Change | 12 Mos. Aug 2017 | % Change | 12 Mos. Aug 2018 | % Change | Base Period | % Change | Forecasted Period |
|-------------|-------------------------------------|--------------------------|------------------|---------------------|-------------|---------------------|-----------------|---------------------|-----------------|---------------------|-------------|----------------|-------------|----------------------|
| 1 2 | Total Commons | | | | | | | | | | | | | |
| 3 | Total Company | | | | | | | | | | | | | |
| 4 | Employee Hours: | | | | | | | | | | | | | |
| 5 | Straight-Time Hours | 250.841 | -0.28% | 250,130 | 6.17% | 265,561 | 0.31% | 266,383 | 3.43% | 275,517 | 9.81% | 302,533 | 4.83% | 317,152 |
| 6 | Overtime Hours | 27,756 | -12.08% | 24,404 | -6.27% | 22,875 | 9.56% | 25,062 | 30.63% | 32,739 | -9.91% | 29,493 | -45.63% | 16,034 |
| 7 | | | | | | | | | | | | | | |
| 8 | Total Employee Hours | 278,597 | | 274,534 | _ | 288,436 | - | 291,445 | = | 308,256 | _ | 332,026 | _ | 333,186 |
| 9 | | | | | _ | | - | | _ | | _ | | _ | |
| 10 | Ratio of Overtime Hours to | | | | | | | | | | | | | |
| 11 | Straight-Time Hours | 11.07% | | 9.76% | _ | 8.61% | _ | 9.41% | _ | 11.88% | _ | 9.75% | _ | 5.06% |
| 12 | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | |
| 14 | Labor Dollars: | 4-05-10- | | 4= 40= 000 | = 000/ | 4= 40= 000 | . ===./ | 4-0-0 | | 40.044.00= | 0.750/ | 40.000.00 | | 40.044.00 |
| 15 | Straight-Time Dollars | \$7,067,185 1,092,735 | 0.96% -12.47% | \$7,135,099 | 5.08% | \$7,497,309 | 4.75% -2.87% | \$7,853,667 | 4.94% 32.80% | \$8,241,837 | 8.76% | \$8,963,495 | 10.61% | \$9,914,428 |
| 16 | Overtime Dollars | 1,092,735 | -12.47% | 956,510 | -1.66% | 940,625 | -2.87% | 913,638 | 32.80% | 1,213,326 | -15.28% | 1,027,917 | -32.73% | 691,474 |
| 17 18 | Total Labor Dollars | \$8,159,920 | | \$8,091,609 | - | \$8,437,934 | - | \$8,767,305 | - | \$9,455,163 | _ | \$9,991,412 | _ | \$10,605,902 |
| 19 | Total Labor Dollars | 30,133,320 | | \$6,031,003 | - | 70,437,334 | - | \$8,707,303 | - | \$3,433,103 | _ | \$3,331,412 | _ | Ç10,003,302 |
| 20 | Ratio of Overtime Dollars to | | | | | | | | | | | | | |
| 21 | Straight-Time Dollars | 15.46% | | 13.41% | | 12.55% | | 11.63% | | 14.72% | | 11.47% | | 6.97% |
| 22 | | | | | = | | = | | = | | _ | | = | |
| 23 | | | | | | | | | | | | | | |
| 24 | O&M Labor Dollars | 6,511,973 | -0.10% | 6,505,346 | -2.62% | 6,335,129 | -0.15% | 6,325,879 | 6.80% | 6,756,002 | 6.34% | 7,184,124 | 8.61% | 7,802,450 |
| 25 | Ratio of Labor Dollars to | | | | | | | | | | | | | |
| 26 | Total Labor Dollars | 79.80% | | 80.40% | _ | 75.08% | | 72.15% | _ | 71.45% | _ | 71.90% | | 73.57% |
| 27 | | | | | _ | | | | _ | | _ | | _ | |
| 28 | | | | | | | | | | | | | | |
| 29 | Total Employee Benefits | 2,811,156 | 4.88% | 2,948,343 | 19.30% | 3,517,228 | -3.90% | 3,380,000 | -0.89% | 3,349,754 | 0.03% | 3,350,842 | 11.17% | 3,725,016 |
| 30 | Employee Benefits Expensed | 2,135,200 | 9.88% | 2,346,203 | 12.73% | 2,644,982 | -6.70% | 2,467,819 | -1.80% | 2,423,511 | -1.42% | 2,389,019 | 11.99% | 2,675,361 |
| 31 | Ratio of Employee Benefits Expensed | == 0=0/ | | ===== | | == 000/ | | ====== | | | | == === | | =+ 000/ |
| 32 | to Total Employee Benefits | 75.95% | | 79.58% | = | 75.20% | = | 73.01% | = | 72.35% | _ | 71.30% | = | 71.82% |
| 33 34 | | | | | | | | | | | | | | |
| 34 35 | Total Payroll Taxes | 611,973 | 8.93% | 666,600 | 4.53% | 696,808 | 3.33% | 719,990 | 5.82% | 761,879 | 4.67% | 797,484 | 3.92% | 828,711 |
| 36 | Payroll Taxes Expensed | 471,426 | 15.11% | 542,639 | -0.68% | 538,966 | -1.14% | 532,803 | 4.82% | 558,470 | 1.45% | 566,558 | 5.20% | 596,010 |
| 37 | Ratio of Payroll Taxes Expensed | 471,420 | 13.11/0 | 342,033 | -0.0070 | 338,300 | -1.1470 | 332,603 | 4.0270 | 330,470 | 1.43/0 | 300,338 | 3.2070 | 330,010 |
| 38 | to Total Payroll Taxes | 77.03% | | 81.40% | | 77.35% | | 74.00% | | 73.30% | | 71.04% | | 71.92% |
| 39 | ., | | • | | - | | | | - | | _ | | _ | |
| 40 | | | | | | | | | | | | | | |
| 41 | Average Employee Levels | 124 | 2.42% | 127 | 4.72% | 133 | 0.00% | 133 | 0.75% | 134 | 7.46% | 144 | 5.56% | 152 |
| 42 | · · | | | | = | | - | | = | | = | | = | |
| 43 | Year-End Employee Levels | 120 | 6.67% | 128 | 4.69% | 134 | 1.49% | 136 | 1.47% | 138 | 10.14% | 152 | 0.00% | 152 |

PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

| Line No. | Description | 12 Mos. Aug 2014 | % Change | 12 Mos. Aug 2015 | % Change | 12 Mos. Aug 2016 | % Change | 12 Mos. Aug 2017 | % Change | 12 Mos. Aug 2018 | % Change | Base Period | % Change | Forecasted Period |
|-------------|---|--|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|----------------|-------------|----------------------|
| 2 | <u>Production</u> | | | | | | | | | | | | | |
| 3 4 | Employee Hours: | | | | | | | | | | | | | |
| 5 | Straight-Time Hours | 76,351 | -3.49% | 73,690 | -1.98% | 72,230 | 2.41% | 73,969 | 4.94% | 77,620 | 6.45% | 82,628 | 4.72% | 86,531 |
| 6 7 | Overtime Hours | 9,665 | -15.94% | 8,124 | -7.39% | 7,524 | 8.90% | 8,194 | 16.39% | 9,537 | 3.64% | 9,884 | -40.61% | 5,870 |
| 8 | Total Employee Hours | 86,016 | | 81,814 | _ | 79,754 | - | 82,163 | <u>-</u> | 87,157 | _ | 92,512 | _ | 92,401 |
| 9 | | <u>, </u> | | <u> </u> | _ | | - | | = | <u>.</u> | _ | | _ | |
| 10 11 | Ratio of Overtime Hours to Straight-Time Hours | 12.66% | | 11.02% | | 10.42% | | 11.08% | | 12.29% | | 11.96% | | 6.78% |
| 12 | | | | | = | | = | | = | | = | | = | |
| 13 | | | | | | | | | | | | | | |
| 14 | <u>Labor Dollars:</u> | | | | | | | | | | | | | |
| 15 | Straight-Time Dollars | \$2,158,820 | -2.66% | \$2,101,295 | -2.63% | \$2,046,002 | 6.14% | \$2,171,610 | 7.23% | \$2,328,644 | 1.28% | \$2,358,368 | 15.87% | \$2,732,738 |
| 16 17 | Overtime Dollars | 410,237 | -14.63% | 350,207 | -4.25% | 335,317 | -10.51% | 300,083 | 9.66% | 329,073 | -10.97% | 292,974 | -13.47% | 253,507 |
| 18 | Total Labor Dollars | \$2,569,057 | | \$2,451,502 | - | \$2,381,319 | - | \$2,471,693 | - | \$2,657,717 | _ | \$2,651,342 | - | \$2,986,245 |
| 19 | | | | | | | - | | - | | - | | _ | <u> </u> |
| 20 | Ratio of Overtime Dollars to | | | | | | | | | | | | | |
| 21 | Straight-Time Dollars | 19.00% | | 16.67% | = | 16.39% | _ | 13.82% | = | 14.13% | _ | 12.42% | _ | 9.28% |
| 22 | | | | | | | | | | | | | | |
| 23 24 | O&M Labor Dollars | 2,569,057 | -4.58% | 2 454 502 | -2.86% | 2 201 210 | 3.80% | 2 474 602 | 7.53% | 2,657,717 | -0.24% | 2 (51 242 | 12.63% | 2.006.245 |
| 25 | Ratio of Labor Dollars to | 2,369,037 | -4.36% | 2,451,502 | -2.00% | 2,381,319 | 3.60% | 2,471,693 | 7.55% | 2,037,717 | -0.24% | 2,651,342 | 12.03% | 2,986,245 |
| 26 | Total Labor Dollars | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% |
| 27 | | | | | = | | = | | = | | = | | = | |
| 28 | | | | | | | | | | | | | | |
| 29 | Total Employee Benefits | 842,364 | 4.96% | 884,153 | 12.45% | 994,225 | -3.02% | 964,244 | -1.13% | 953,375 | -7.52% | 881,681 | 16.14% | 1,023,946 |
| 30 | Employee Benefits Expensed | 842,364 | 4.96% | 884,153 | 12.45% | 994,225 | -3.02% | 964,244 | -1.13% | 953,375 | -7.52% | 881,681 | 16.14% | 1,023,946 |
| 31 32 | Ratio of Employee Benefits Expensed to Total Employee Benefits | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% |
| 33 | to rotal Employee Beliefts | 100.0070 | : | 100.0070 | = | 100.0070 | = | 100.0070 | = | 100.0070 | = | 100.0070 | = | 100.0076 |
| 34 | | | | | | | | | | | | | | |
| 35 | Total Payroll Taxes | 185,984 | 9.95% | 204,490 | -0.93% | 202,593 | 2.76% | 208,181 | 5.53% | 219,694 | -4.83% | 209,091 | 9.10% | 228,112 |
| 36 | Payroll Taxes Expensed | 185,984 | 9.95% | 204,490 | -0.93% | 202,593 | 2.76% | 208,181 | 5.53% | 219,694 | -4.83% | 209,091 | 9.10% | 228,112 |
| 37 | Ratio of Payroll Taxes Expensed | 400.000/ | | 100.000/ | | 400.000/ | | 100.000/ | | 100.000/ | | 400.000/ | | 400.000/ |
| 38 | to Total Payroll Taxes | 100.00% | | 100.00% | - | 100.00% | - | 100.00% | - | 100.00% | _ | 100.00% | _ | 100.00% |
| 39 40 | | | | | | | | | | | | | | |
| 41 | Average Employee Levels | 40 | 0.00% | 40 | 0.00% | 40 | 0.00% | 40 | 2.50% | 41 | 4.88% | 43 | 2.33% | 44 |
| 42 | - , , | | | | = | | = | | = | | = | | - | |
| 43 | Year-End Employee Levels | 38 | 5.26% | 40 | 2.50% | 41 | 0.00% | 41 | -2.44% | 40 | 10.00% | 44 | 0.00% | 44 |
| 44 | | | | | - | | = | | = | | = | | = | |

PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

| Line No. | Description | 12 Mos. Aug 2014 | % Change | 12 Mos. Aug 2015 | % Change | 12 Mos. Aug 2016 | % Change | 12 Mos. Aug 2017 | % Change | 12 Mos. Aug 2018 | % Change | Base Period | % Change | Forecasted Period |
|-------------|-------------------------------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|----------------|-------------|----------------------|
| 2 | <u>Distribution</u> | | | | | | | | | | | | | |
| 3 | Employee Hours: | | | | | | | | | | | | | |
| 5 | Straight-Time Hours | 103,143 | -44.15% | 57,605 | 41.36% | 81,432 | -2.33% | 79,532 | 7.01% | 85,105 | 8.89% | 92,673 | 12.94% | 104,664 |
| 6 | Overtime Hours | , | -37.71% | 7,482 | 13.94% | 8,525 | -4.27% | 8,161 | 35.83% | 11,085 | -11.99% | 9,755 | -34.67% | 6,373 |
| 7 | | | _ | | _ | | _ | | _ | | _ | | | |
| 8 | Total Employee Hours | 115,154 | | 65,087 | _ | 89,957 | _ | 87,693 | <u>-</u> | 96,190 | _ | 102,429 | _ | 111,037 |
| 9 | | | | | | | | | | | | | | |
| 10 | Ratio of Overtime Hours to | 44.540/ | | 42.000/ | | 40.470/ | | 40.200/ | | 42.020/ | | 40 530/ | | C 000/ |
| 11 | Straight-Time Hours | 11.64% | | 12.99% | = | 10.47% | = | 10.26% | = | 13.03% | = | 10.53% | = | 6.09% |
| 12 13 | | | | | | | | | | | | | | |
| 14 | Labor Dollars: | | | | | | | | | | | | | |
| 15 | Straight-Time Dollars | \$2,627,675 | -43.44% | \$1,486,261 | 40.40% | \$2,086,649 | 1.06% | \$2,108,769 | 11.46% | \$2,350,484 | 4.11% | \$2,446,973 | 23.34% | \$3,018,129 |
| 16 | Overtime Dollars | 447,496 | -38.75% | 274,097 | 21.10% | 331,943 | -11.52% | 293,694 | 41.27% | 414,895 | -14.43% | 355,013 | -21.87% | 277,372 |
| 17 | | | | | _ | | _ | | _ | | _ | | | |
| 18 | Total Labor Dollars | \$3,075,171 | | \$1,760,358 | _ | \$2,418,592 | | \$2,402,463 | _ | \$2,765,379 | | \$2,801,987 | _ | \$3,295,501 |
| 19 | | | | | | | | | | | | | | |
| 20 | Ratio of Overtime Dollars to | 47.020/ | | 40.440/ | | 45.040/ | | 42.020/ | | 47.650/ | | 4.4.540/ | | 0.400/ |
| 21 | Straight-Time Dollars | 17.03% | | 18.44% | = | 15.91% | = | 13.93% | = | 17.65% | _ | 14.51% | _ | 9.19% |
| 22 23 | | | | | | | | | | | | | | |
| 23 24 | O&M Labor Dollars | 1,702,413 | 3.40% | 1,760,358 | 37.39% | 2,418,592 | -0.67% | 2,402,463 | 15.11% | 2,765,379 | 1.32% | 2,801,987 | 17.61% | 3,295,501 |
| 25 | Ratio of Labor Dollars to | 1,702,413 | 3.40/0 | 1,700,338 | 37.3370 | 2,410,332 | -0.0770 | 2,402,403 | 13.11/0 | 2,703,373 | 1.32/0 | 2,001,507 | 17.01/0 | 3,233,301 |
| 26 | Total Labor Dollars | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% |
| 27 | | | | | = | | = | | = | | = | | = | |
| 28 | | | | | | | | | | | | | | |
| 29 | Total Employee Benefits | 558,201 | 13.74% | 634,887 | 59.05% | 1,009,787 | -7.18% | 937,236 | 5.84% | 991,996 | -6.07% | 931,777 | 21.27% | 1,129,985 |
| 30 | Employee Benefits Expensed | 558,201 | 13.74% | 634,887 | 59.05% | 1,009,787 | -7.18% | 937,236 | 5.84% | 991,996 | -6.07% | 931,777 | 21.27% | 1,129,985 |
| 31 | Ratio of Employee Benefits Expensed | | | | | | | | | | | | | |
| 32 | to Total Employee Benefits | 100.00% | | 100.00% | = | 100.00% | = | 100.00% | = | 100.00% | = | 100.00% | = | 100.00% |
| 33 34 | | | | | | | | | | | | | | |
| 35 | Total Payroll Taxes | 123,244 | 19.14% | 146,839 | 40.13% | 205,764 | -1.66% | 202,350 | 12.97% | 228,594 | -3.33% | 220,972 | 13.92% | 251,735 |
| 36 | Payroll Taxes Expensed | 123,244 | 19.14% | 146,839 | 40.13% | 205,764 | -1.66% | 202,350 | 12.97% | 228,594 | -3.33% | 220,972 | 13.92% | 251,735 |
| 37 | Ratio of Payroll Taxes Expensed | | | , | | | | , | | | | | | |
| 38 | to Total Payroll Taxes | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% |
| 39 | | | • | | - | | - | | - | | _ | | - | |
| 40 | | | | | | | | | | | | | | |
| 41 | Average Employee Levels | 63 | -19.05% | 51 | 5.88% | 54 | 11.11% | 60 | 1.67% | 61 | 11.48% | 68 | 10.29% | 75 |
| 42 | | | | | - | | - | | _ | | _ | | _ | |
| 43 44 | Year-End Employee Levels | 62 | -29.03% | 44 | 36.36% | 60 | 1.67% | 61 | 9.84% | 67 | 11.94% | 75 | 0.00% | 75 |

PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

| Line No. | Description | 12 Mos. Aug 2014 | % Change | 12 Mos. Aug 2015 | % Change | 12 Mos. Aug 2016 | % Change | 12 Mos. Aug 2017 | % Change | 12 Mos. Aug 2018 | % Change | Base Period | % Change | Forecasted Period |
|-------------|--|---------------------|-------------|------------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|----------------|----------------|-------------|----------------------|
| 2 | Commercial | | | | | | | | | | | | | |
| 3 | Employee Hours: | | | | | | | | | | | | | |
| 5 | Straight-Time Hours | 0 | 0.00% | 47,182 | 0.00% | 13,715 | -14.58% | 11,715 | 0.00% | 10,488 | 10.01% | 11,538 | -7.91% | 10,625 |
| 6 | Overtime Hours | 0 | 0.00% | 5,105 | 0.00% | 1,075 | 0.00% | 854 | -62.76% | 318 | 16.32% | 370 | -96.62% | 13 |
| 7 | | | | | | | | | | | | | | |
| 8 | Total Employee Hours | 0 | | 52,287 | - | 14,790 | = | 12,569 | = | 10,806 | _ | 11,908 | _ | 10,637 |
| 9 | | | | | - | | - | | = | | _ | | _ | |
| 10 | Ratio of Overtime Hours to | | | | | | | | | | | | | |
| 11 | Straight-Time Hours | 0.00% | | 0.00% | _ | 7.84% | _ | 0.00% | _ | 3.03% | _ | 3.21% | _ | 0.12% |
| 12 | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | |
| 14 15 | <u>Labor Dollars:</u> Straight-Time Dollars | \$0 | 0.00% | \$1,224,498 | 0.00% | \$356,858 | -7.04% | \$331,745 | 0.00% | \$277,223 | 3.98% | \$288,261 | 8.31% | 312,204 |
| 16 | Overtime Dollars | ŞU 0 | 0.00% | \$1,224,498 192,282 | 0.00% | 43,278 | 0.00% | 33,327 | -74.31% | \$277,223 8,561 | 3.98% 8.21% | 9,263 | -92.82% | 312,204 665 |
| 17 | Overtime bollars | U | 0.0076 | 192,282 | 0.00% | 43,276 | 0.00% | 33,327 | -74.31/0 | 8,301 | 0.21/0 | 3,203 | -92.82/6 | 003 |
| 18 | Total Labor Dollars | \$0 | | \$1,416,780 | - | \$400,136 | - | \$365,072 | - | \$285,784 | _ | \$297,524 | _ | \$312,869 |
| 19 | | | | +=, ==, | • | Ţ 100) <u></u> | - | 7000,012 | - | 7200):01 | _ | 7-0:/0-: | _ | 7 |
| 20 | Ratio of Overtime Dollars to | | | | | | | | | | | | | |
| 21 | Straight-Time Dollars | 0.00% | | 0.00% | | 12.13% | | 10.05% | | 3.09% | | 3.21% | | 0.21% |
| 22 | | - | | | = | | = | | = | | _ | | _ | |
| 23 | | | | | | | | | | | | | | |
| 24 | O&M Labor Dollars | 0 | 0.00% | 1,416,780 | 0.00% | 400,136 | -8.76% | 365,072 | -21.72% | 285,784 | 4.11% | 297,524 | 5.16% | 312,869 |
| 25 | Ratio of Labor Dollars to | | | | | | | | | | | | | |
| 26 | Total Labor Dollars | 100.00% | : : | 100.00% | = | 100.00% | = | 100.00% | = | 100.00% | _ | 100.00% | _ | 100.00% |
| 27 | | | | | | | | | | | | | | |
| 28 | | | | = 40.000 | | | ===./ | | 22.224 | | 2 400/ | | | |
| 29 30 | Total Employee Benefits | 0 | 0.00% | 510,973 | 0.00% | 167,061 | -14.75% | 142,420 | -28.02% | 102,516 | -3.49% | 98,939 | 8.43% | 107,279 |
| 31 | Employee Benefits Expensed Ratio of Employee Benefits Expensed | U | 0.00% | 510,973 | 0.00% | 167,061 | -14.75% | 142,420 | -28.02% | 102,516 | -3.49% | 98,939 | 8.43% | 107,279 |
| 32 | to Total Employee Benefits | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% |
| 33 | to rotal Employee Benefits | 100.0070 | | 100.0070 | = | 100.0070 | = | 100.0070 | = | 100.0070 | _ | 100.0070 | = | 100.0070 |
| 34 | | | | | | | | | | | | | | |
| 35 | Total Payroll Taxes | 0 | 0.00% | 118,180 | 0.00% | 34,042 | -9.67% | 30,749 | -23.17% | 23,624 | -0.68% | 23,464 | 1.86% | 23,899 |
| 36 | Payroll Taxes Expensed | 0 | 0.00% | 118,180 | 0.00% | 34,042 | -9.67% | 30,749 | -23.17% | 23,624 | -0.68% | 23,464 | 1.86% | 23,899 |
| 37 | Ratio of Payroll Taxes Expensed | | | | | | | | | | | | | |
| 38 | to Total Payroll Taxes | 100.00% | | 100.00% | _ | 100.00% | _ | 100.00% | _ | 100.00% | _ | 100.00% | _ | 100.00% |
| 39 | | | • | | | | _ | | _ | | _ | | _ | |
| 40 | | | | | | | | | | | | | | |
| 41 | Average Employee Levels | 0 | 0.00% | 15 | 0.00% | 17 | 0.00% | 9 | 0.00% | 8 | -12.50% | 7 | 0.00% | 7 |
| 42 | | | | _ | | | | | | | | | | |
| 43 | Year-End Employee Levels | 0 | 0.00% | 22 | 0.00% | 10 | 0.00% | 9 | 0.00% | 7 | 0.00% | 7 | 0.00% | 7 |

PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

| Line | | 12 Mos. Aug | % | 12 Mos. Aug | % | 12 Mos. Aug | % | 12 Mos. Aug | % | 12 Mos. Aug | % | Base | % | Forecasted |
|----------|--|-------------|---------|-------------|----------|-------------|---------|-------------|---------|---------------------------------------|---------|-------------|---------------|-------------|
| No. | Description | 2014 | Change | 2015 | Change | 2016 | Change | 2017 | Change | 2018 | Change | Period | Change | Period |
| 1 | | | | | | | | | | | | | | |
| 2 | Administrative & General | | | | | | | | | | | | | |
| 3 4 | Employee Hours: | | | | | | | | | | | | | |
| 5 | Straight-Time Hours | 21.964 | -5.88% | 20.673 | 52.03% | 31.429 | -8.34% | 28.807 | -3.72% | 27.734 | 2.51% | 28.431 | -12.95% | 24,748 |
| 6 | Overtime Hours | 21,304 | -11.11% | 184 | 268.48% | 678 | -5.75% | 639 | 28.64% | 822 | -25.42% | 613 | -36.43% | 390 |
| 7 | overtime riours | 207 | 11111/0 | 10. | 20011070 | 0,0 | 3.7370 | 000 | 20.0170 | 022 | 23.1270 | 010 | 30.1370 | 550 |
| 8 | Total Employee Hours | 22,171 | 2.00% | 20,857 | 2.00% | 32,107 | 2.00% | 29,446 | 2.00% | 28,556 | 2.00% | 29,044 | 2.00% | 25,138 |
| 9 | | | - | | = | | = | | = | · · · · · · · · · · · · · · · · · · · | = | | = | |
| 10 | Ratio of Overtime Hours to | | | | | | | | | | | | | |
| 11 | Straight-Time Hours | 0.94% | | 0.89% | _ | 2.16% | _ | 2.22% | _ | 2.96% | _ | 2.16% | | 1.57% |
| 12 | | | - | | - | | - | | - | | _ | | _ | |
| 13 | | | | | | | | | | | | | | |
| 14 | <u>Labor Dollars:</u> | | | | | | | | | | | | | |
| 15 | Straight-Time Dollars | \$861,342 | 0.98% | \$869,749 | 26.97% | \$1,104,342 | -3.93% | \$1,060,914 | -3.76% | \$1,021,048 | 39.29% | \$1,422,254 | -16.23% | \$1,191,455 |
| 16 | Overtime Dollars | 6,403 | 8.65% | 6,957 | 341.86% | 30,740 | -16.28% | 25,737 | 1.31% | 26,074 | -57.75% | 11,017 | 48.68% | 16,380 |
| 17 18 | Total Labor Dollars | \$867,745 | - | \$876,706 | - | \$1,135,082 | - | \$1,086,651 | = | \$1,047,122 | _ | \$1,433,271 | _ | \$1,207,835 |
| 19 | Total Labor Dollars | \$607,745 | | \$870,700 | - | \$1,155,062 | | \$1,000,031 | • | \$1,047,122 | _ | \$1,455,271 | _ | \$1,207,635 |
| 20 | Ratio of Overtime Dollars to | | | | | | | | | | | | | |
| 21 | Straight-Time Dollars | 0.74% | | 0.80% | | 2.78% | | 2.43% | | 2.55% | | 0.77% | | 1.37% |
| 22 | Straight Time Bonard | 0.7.170 | | 0.0070 | = | 2.7070 | = | 2.1570 | = | 2.5570 | = | 0.,,,, | = | 1.0770 |
| 23 | | | | | | | | | | | | | | |
| 24 | O&M Labor Dollars | 867,745 | 1.03% | 876,706 | 29.47% | 1,135,082 | -4.27% | 1,086,651 | -3.64% | 1,047,122 | 36.88% | 1,433,271 | -15.73% | 1,207,835 |
| 25 | Ratio of Labor Dollars to | | | | | | | | | | | | | |
| 26 | Total Labor Dollars | 100.00% | _ | 100.00% | _ | 100.00% | _ | 100.00% | _ | 100.00% | _ | 100.00% | _ | 100.00% |
| 27 | | | - | | - | | - | | - | | _ | | _ | |
| 28 | | | | | | | | | | | | | | |
| 29 | Total Employee Benefits | 284,523 | 11.13% | 316,191 | 49.88% | 473,908 | -10.55% | 423,919 | -11.39% | 375,623 | 26.89% | 476,622 | -13.11% | 414,151 |
| 30 | Employee Benefits Expensed | 284,523 | 11.13% | 316,191 | 49.88% | 473,908 | -10.55% | 423,919 | -11.39% | 375,623 | 26.89% | 476,622 | -13.11% | 414,151 |
| 31 32 | Ratio of Employee Benefits Expensed to Total Employee Benefits | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.000/ | | 100.00% |
| 33 | to Total Employee Benefits | 100.00% | = | 100.00% | = | 100.00% | = | 100.00% | = | 100.00% | = | 100.00% | _ | 100.00% |
| 33 34 | | | | | | | | | | | | | | |
| 35 | Total Payroll Taxes | 62,819 | 16.41% | 73,130 | 32.05% | 96,568 | -5.22% | 91,524 | -5.43% | 86,558 | 30.58% | 113,031 | -18.37% | 92,264 |
| 36 | Payroll Taxes Expensed | 62,819 | 16.41% | 73,130 | 32.05% | 96,568 | -5.22% | 91,524 | -5.43% | 86,558 | 30.58% | 113,031 | -18.37% | 92,264 |
| 37 | Ratio of Payroll Taxes Expensed | - , | | -, -, | | , | | - , | | , | | -, | | - , |
| 38 | to Total Payroll Taxes | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% | | 100.00% |
| 39 | | | • | | - | | • | | • | | _ | | _ | |
| 40 | | | | | | | | | | | | | | |
| 41 | Average Employee Levels | 21 | 0.00% | 21 | 4.76% | 22 | 9.09% | 24 | 0.00% | 24 | 8.33% | 26 | 0.00% | 26 |
| 42 | | · | | | - | | • | | • | | - | | · | |
| 43 | Year-End Employee Levels | 20 | 10.00% | 22 | 4.55% | 23 | 8.70% | 25 | -4.00% | 24 | 8.33% | 26 | 0.00% | 26 |
| 44 | | | _ | _ | _ | _ | - | _ | · | _ | _ | _ | _ | |
| 45 | | | | | | | | | | | | | | |

PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

| Line | | 12 Mos. Aug | % | 12 Mos. Aug | % | 12 Mos. Aug | % | 12 Mos. Aug | % | 12 Mos. Aug | % | Base | % | Forecasted |
|----------|--|--------------|---------|--------------|---------|--------------|---------|--------------|--------|--------------|---------|--------------|---------|----------------|
| No. | Description | 2014 | Change | 2015 | Change | 2016 | Change | 2017 | Change | 2018 | Change | Period | Change | Period |
| 1 2 | Construction & Other | | | | | | | | | | | | | |
| 3 | construction & other | | | | | | | | | | | | | |
| 4 | Employee Hours: | | | | | | | | | | | | | |
| 5 | Straight-Time Hours | 49,383 | 3.23% | 50,980 | 30.94% | 66,755 | 8.40% | 72,360 | 3.05% | 74,570 | 17.02% | 87,262 | 3.81% | 90,585 |
| 6 | Overtime Hours | 5,873 | -40.25% | 3,509 | 44.57% | 5,073 | 42.20% | 7,214 | 52.16% | 10,977 | -19.19% | 8,871 | -61.80% | 3,388 |
| 7 | | | | | | | _ | | | | _ | | _ | |
| 8 | Total Employee Hours | 55,256 | | 54,489 | = | 71,828 | - | 79,574 | : | 85,547 | = | 96,133 | _ | 93,973 |
| 9 | Patter (O. anticon Herman) | | | | | | | | | | | | | |
| 10 11 | Ratio of Overtime Hours to Straight-Time Hours | 11.89% | | 6.88% | | 7.60% | | 9.97% | | 14.72% | | 10.17% | | 3.74% |
| 12 | Straight-fille flours | 11.85% | - | 0.8876 | = | 7.00% | - | 3.3776 | = | 14.72/0 | = | 10.17/6 | - | 3.74/0 |
| 13 | | | | | | | | | | | | | | |
| 14 | Labor Dollars: | | | | | | | | | | | | | |
| 15 | Straight-Time Dollars | \$1,419,348 | 2.39% | \$1,453,296 | 30.98% | \$1,903,458 | 14.56% | \$2,180,629 | 3.84% | \$2,264,438 | 8.09% | \$2,447,639 | 8.67% | \$2,659,902 |
| 16 | Overtime Dollars | 228,599 | -41.83% | 132,967 | 49.92% | 199,347 | 30.83% | 260,797 | 66.69% | 434,723 | -17.27% | 359,649 | -60.09% | 143,550 |
| 17 | | | | | | | _ | | | | _ | | _ | |
| 18 | Total Labor Dollars | \$1,647,947 | | \$1,586,263 | _ | \$2,102,805 | - | \$2,441,426 | | \$2,699,161 | _ | \$2,807,288 | _ | \$2,803,452 |
| 19 | Patter (O and the Patter) | | | | | | | | | | | | | |
| 20 21 | Ratio of Overtime Dollars to Straight-Time Dollars | 16.11% | | 9.15% | | 10.47% | | 11.96% | | 19.20% | | 14.69% | | 5.40% |
| 22 | Straight-Time Dollars | 10.1170 | = | 3.1370 | = | 10.4770 | = | 11.50% | • | 13.2070 | = | 14.05/0 | = | 3.40/0 |
| 23 | | | | | | | | | | | | | | |
| 24 | O&M Labor Dollars | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 25 | Ratio of Labor Dollars to | | | | | | | | | | | | | |
| 26 | Total Labor Dollars | 0.00% | | 0.00% | _ | 0.00% | _ | 0.00% | | 0.00% | _ | 0.00% | _ | 0.00% |
| 27 | | | - | | ·- | | _ | | | | _ | | _ | |
| 28 | | | | | | | | | | | | | | |
| 29 30 | Total Employee Benefits | 675,956 0 | -10.92% | 602,140 0 | 14.43% | 689,046 0 | -11.06% | 612,810 0 | 6.09% | 650,160 0 | 47.94% | 961,823 0 | 9.13% | 1,049,655 0 |
| 30 | Employee Benefits Expensed Ratio of Employee Benefits Expensed | U | | U | | U | | U | | U | | U | | U |
| 32 | to Total Employee Benefits | 0.00% | | 0.00% | | 0.00% | | 0.00% | | 0.00% | | 0.00% | | 0.00% |
| 33 | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | - | | = | | = | | : | | - | | = | |
| 34 | | | | | | | | | | | | | | |
| 35 | Total Payroll Taxes | 140,547 | -11.80% | 123,961 | -12.79% | 108,111 | 26.78% | 137,064 | -6.44% | 128,240 | 80.07% | 230,926 | 0.77% | 232,701 |
| 36 | Payroll Taxes Expensed | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 37 | Ratio of Payroll Taxes Expensed | | | | | | | | | | | | | |
| 38 | to Total Payroll Taxes | 0.00% | | 0.00% | - | 0.00% | | 0.00% | | 0.00% | _ | 0.00% | - | 0.00% |
| 39 40 | | | | | | | | | | | | | | |
| 40 41 | Average Employee Levels | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 42 | . Telage Employee Eevels | | - | | = | | - | | : | | = | | = | |
| 43 | Year-End Employee Levels | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 44 | . , | | - | | = | | - | | • | | _ | | = | |

Kentucky American Water Company Case No. 2018-00358 EXECUTIVE COMPENSATION

FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

| Line | | Total | Jurisdictional | Jurisdictional | | Jurisdictional | |
|----------|--|--------------------|----------------|----------------|-------------|----------------------|--|
| No. | Description | Company | % | Unadjusted | Adjustments | Adjusted | |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | Title of Executive: President | | | | | | |
| 4 | | | | | | | |
| 5 | Base Period: | | | | | | |
| 6 | Total Salary | \$218,712 | 100.00% | \$218,712 | \$0 | \$218,712 | |
| 7 | Other Allowances and Compensation | 185,905 | | 185,905 | 0 | \$185,905 | |
| 8 | Sub-total Sub-total | 404,617 | | 404,617 | 0 | 404,617 | |
| 9 | | | | | | | |
| 10 | Employee Benefits: | | | | | | |
| 11 | Pension | 8,798 | | 8,798 | 0 | 8,798 | |
| 12 | Group Insurance | 9,257 | | 9,257 | 0 | 9,257 | |
| 13 | Defined Contribution Plan | 0 | | 0 | 0 | 0 | |
| 14 | 401-K Plan | 5,468 | | 5,468 | 0 | 5,468 | |
| 15 | Sub-total | 23,523 | | 23,523 | 0 | 23,523 | |
| 16 | | | | | | | |
| 17 | Payroll Taxes: | | | | _ | | |
| 18 | F.I.C.A. | 30,953 | | 30,953 | 0 | 30,953 | |
| 19 | Federal Unemployment | 28 | | 28 | 0 | 28 | |
| 20 | State Unemployment | 82 | | 82 | 0 | 82 | |
| 21 | Sub-total Sub-total | 31,063 | | 31,063 | 0 | 31,063 | |
| 22 | Total Communication and Tours | Ć450 202 | | ¢450.202 | ćo | ¢450.202 | |
| 23 | Total Compensation and Taxes | \$459,203 | | \$459,203 | \$0 | \$459,203 | |
| 24 | | | | | | | |
| 25 | En control Burgod | | | | | | |
| 26 27 | Forecasted Period: Total Salary | \$226,554 | 100.00% | \$226,554 | \$0 | \$226,554 | |
| | • | | 100.00% | | | | |
| 28 29 | Other Allowances and Compensation Sub-total | 192,571 419,125 | | 192,571 | 0 | \$192,571 419,125 | |
| 30 | Sub-total | 419,125 | | 419,125 | | 419,125 | |
| 31 | Employee Benefits: | | | | | | |
| 32 | Pension | 8,798 | | 8,798 | 0 | 8,798 | |
| 33 | Group Insurance | 9,257 | | 9,257 | 0 | 9,257 | |
| 34 | Defined Contribution Plan | 0 | | 0 | 0 | 0 | |
| 35 | 401-K Plan | 5,664 | | 5,664 | 0 | 5,664 | |
| 36 | Sub-total | 23,719 | | 23,719 | 0 | 23,719 | |
| 37 | | | | | | | |
| 38 | Payroll Taxes: | | | | | | |
| 39 | F.I.C.A. | 32,063 | | 32,063 | 0 | 32,063 | |
| 40 | Federal Unemployment | 28 | | 28 | 0 | 28 | |
| 41 | State Unemployment | 82 | | 82 | 0 | 82 | |
| 42 | Sub-total | 32,173 | | 32,173 | 0 | 32,173 | |
| 43 | | | | · | | | |
| 44 | Total Compensation and Taxes | \$475,016 | | \$475,016 | \$0 | \$475,016 | |
| 45 | | | | | | <u> </u> | |
| 46 | | | | | | | |

Kentucky American Water Company Case No. 2018-00358 EXECUTIVE COMPENSATION

FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised

| No. | Description | Company | | | | | |
|-------------------|-------------------------------------|-----------|---------|----------------------|-------------|----------------------------------|--|
| 1 | | company | % | Unadjusted | Adjustments | Adjusted | |
| | | | | | | | |
| 2 | | | | | | | |
| 3 Title of E | xecutive: Vice President Operations | | | | | | |
| 4 | | | | | | | |
| 5 <u>Base Per</u> | | | | | | | |
| | Salary | \$160,139 | 100.00% | \$160,139 | \$0 | \$160,139 | |
| 7 Other | Allowances and Compensation | 48,042 | | \$48,042 | 0 | \$48,042 | |
| 8 Sub-tot | tal | 208,181 | | 208,181 | 0 | 208,181 | |
| 9 | | | | | | | |
| | vee Benefits: | | | | | | |
| 11 Pensi | | 0 | | 0 | 0 | 0 | |
| | Insurance | 12,156 | | 12,156 | 0 | 12,156 | |
| | ed Contribution Plan | 5,697 | | 5,697 | 0 | 5,697 | |
| 14 401-k | | 3,519 | | 3,519 | 0 | 3,519 | |
| 15 Sub-tot | rai . | 21,372 | | 21,372 | 0 | 21,372 | |
| 16 | T | | | | | | |
| 17 Payroll | | 10.222 | | 10 222 | 0 | 10.222 | |
| 18 F.I.C./ | | 10,222 | | 10,222 | 0 | 10,222 | |
| | al Unemployment | 42 165 | | 42 165 | 0 | 42 165 | |
| 21 Sub-tot | Unemployment | 10,429 | | 10,429 | 0 | 10,429 | |
| 22 | .ai | 10,423 | | 10,423 | | 10,429 | |
| | mpensation | \$239,982 | | \$239,982 | \$0 | \$239,982 | |
| 24 | mpensation | \$233,302 | | \$233,302 | | \(\partial 233,362 \) | |
| 25 | | | | | | | |
| | ed Period: | | | | | | |
| | Salary | 161,047 | 100.00% | \$161,047 | \$ - | \$161,047 | |
| | Allowances and Compensation | 48,314 | | 48,314 | 0 | \$48,314 | |
| 29 Sub-tot | | 209,361 | | 209,361 | 0 | 209,361 | |
| 30 | | 203,501 | | | | | |
| | vee Benefits: | | | | | | |
| 32 Pensi | | 0 | | \$0 | 0 | 0 | |
| | o Insurance | 20,620 | | 20,620 | 0 | 20,620 | |
| 34 Defin | ed Contribution Plan | 8,455 | | 8,455 | 0 | 8,455 | |
| 35 401-k | . Plan | 7,730 | | 7,730 | 0 | 7,730 | |
| 36 Sub-tot | tal | 36,806 | | 36,806 | 0 | 36,806 | |
| 37 | | | | | | | |
| 38 <u>Payroll</u> | | | | | | | |
| 39 F.I.C. | | 10,997 | | 10,997 | 0 | 10,997 | |
| | al Unemployment | 42 | | 42 | 0 | 42 | |
| | Unemployment | 122 | | 122 | 0 | 122 | |
| 42 Sub-tot | tal | 11,161 | | 11,161 | 0 | 11,161 | |
| 43 | | | | | | | |
| | mpensation | \$257,328 | | \$257,328 | \$0 | \$257,328 | |
| 45 | | | | | | | |
| 46 | | | | | | | |

EXHIBIT 37 SCHEDULE H

COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule Description

H Gross Revenue Conversion Factor

For electronic version, see KAW_APP_EX37H_112818.pdf.

Kentucky American Water Company Case No. 2018-00358 Computation of the Gross Revenue Conversion Factor for the Forecast Period

Data: <u>X</u> Base Period <u>X</u> Forecast Period

Version: X Original _Updated _Revised

Exhibit 37, Schedule H

Exhibits\[KAWC 2018 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev Conversion Factor - SCH H

Witness: M. Schwarzell

| | | | | Gross | | | |
|---|--------------------------------|------------|--------------------------|----------------------------------|---------|--|----------------------------|
| | | | Percent of | Revenue | | | |
| | per | Workpaper | Total | Conversion | Total | ne | Line |
| Excel Reference | nce | Reference | Conversion Factor | Factor % | Rate | # Gross Revenue Conversion Factor Calculation | # |
| | | | | | | | |
| | | | | 100.0000% | | 1 Gross Income from Revenue | 1 |
| Rate Case - Uncollectibles Expense Exhibit.xlsx]Exhibit | -10 O&M\[KAWC 2018 Rate Case - | W/P - 3-10 | 3.5450% | 0.9141% | 0.9141% | 2 Less: Bad Debt Rate/ Uncollectible Expense | 2 |
| Rate Case - PSC Fees Exhibit.xlsx]Exhibit | 5-2 O&M\[KAWC 2018 Rate Case - | W/P - 5-2 | 0.7756% | 0.2000% | 0.2000% | 3 Less: PSC / Utility Reg Assessment Fee | 3 |
| | | | | 98.8859% | | 4 Net Income After Uncollectibles & Reg Assessment Fees | 4 |
| | | | | | _ | 5 | 5 |
| | | | | | | 6 | 6 |
| | | | 19.1742% | 4.9443% | 5.00% | 7 Less: State Income Tax @ 5.0% | 7 |
| | | | | 93.9416% | | 9 Net Income After Uncollectibles, Reg Assessment Fees & State Tax | 9 |
| | | | | | _ | 1.0 | 10 |
| | | | 76.5052% | 19.7277% | 21.00% | L1 Less: Federal income Tax @ 21% | 11 |
| | | • | | | | 12 | 12 |
| | | | | | | Net Income After Uncollectibles, Reg Assessment Fees, & State & | |
| | | | 100.0000% | 74.2139% | | 3 Federal Income Taxes: | 13 |
| | | | | | = | 14 | 14 |
| | | | | 134.7457% | | L5 Gross Revenue Conversion Factor (1 / Line 13) | 15 |
| | | | | | = | , . , | 16 |
| | | | 76.5052% 100.0000% | 93.9416% 19.7277% 74.2139% | _ | Net Income After Uncollectibles, Reg Assessment Fees & State Tax Less: Federal income Tax @ 21% Net Income After Uncollectibles, Reg Assessment Fees, & State & Federal Income Taxes: Gross Revenue Conversion Factor (1 / Line 13) | 10 11 12 13 14 |

EXHIBIT 37 SCHEDULE I

COMPARATIVE INCOME STATEMENTS, REVENUE STATISTICS AND SALES STATISTICS FOR FIVE MOST RECENT CALENDAR YEARS, THE BASE PERIOD, FORECASTED PERIOD AND TWO CALENDAR YEARS BEYOND THE FORECAST PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

| Schedule | Description | | | | | | | | |
|--------------|-------------------------------------|--|--|--|--|--|--|--|--|
| I-1 | Comparative Income Statement | | | | | | | | |
| I - 2 | Revenue Statistics - Total Company | | | | | | | | |
| I-3 | Sales Statistics - Total Company | | | | | | | | |
| I-4 | Revenue Statistics - Jurisdictional | | | | | | | | |
| I-5 | Sales Statistics - Jurisdictional | | | | | | | | |

The forecast does not include projection of the current rate case.

For electronic version, see KAW_APP_EX37I_112818.pdf.

Kentucky American Water Company Case No. 2018-00358 COMPARATIVE INCOME STATEMENT Forecast Year for the 12 Months Ended June 30, 2020

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: SCH C

Exhibit 37, Schedule I-1
Exhibits\[Exhibit 37 I-1 and K.xlsx]Sch I 1

| | | | | | | | | | | | | | | | Projected Year | S |
|------|----------------------------|--------------|-----------|----------------|-----------|--------------|----------|--------------|------------|--------------|----------|--------------|--------------|--------------|----------------|--------------|
| | | Water only | | Water only | | Water only | | Water only | | Water only | | | | Water only | Water only | Water only |
| Line | | 12 Mos Dec | | 12 Mos Dec | | 12 Mos Dec | | 12 Mos Dec | | 12 Mos Dec | | Base | Forecasted | 12 Mos Dec | | |
| No. | Description | 2013 | % Change | 2014 | % Change | 2015 | % Change | 2016 | % Change | 2017 | % Change | Period | Period | 2020 | 2021 | 2022 |
| 1 | | | | | | | | | | | | | | | | |
| 2 | Operating Revenues | \$83,342,330 | 6.10% | \$88,426,563 | 2.69% | \$90,803,923 | 4.47% | \$94,865,125 | 3.07% | \$97,774,694 | -6.00% | \$91,907,987 | \$87,964,826 | \$87,629,587 | \$87,552,039 | \$87,217,316 |
| 3 | | | | | | | | | | | | | | | | |
| 4 | Operating Expenses | | | | | | | | | | | | | | | |
| 5 | Operation & Maintenance | 32,777,280 | -2.94% | 31,812,785 | 5.96% | 33,707,989 | 0.44% | 33,856,774 | 0.01% | 33,859,948 | 1.26% | 34,285,634 | 37,805,851 | 36,954,842 | 36,359,538 | 36,924,829 |
| 6 | Depreciation | 13,088,692 | 3.84% | 13,591,697 | -1.75% | 13,354,360 | 8.99% | 14,554,779 | 7.37% | 15,627,305 | 4.15% | 16,275,109 | 18,316,098 | 18,451,915 | 19,212,837 | 19,783,428 |
| 7 | Amortization | 223,090 | 5.00% | 234,233 | 1.76% | 238,345 | 2.18% | 243,544 | 8.52% | 264,286 | 4.61% | 276,476 | 288,004 | 278,892 | 278,892 | 278,892 |
| 8 | Taxes Other | 5,052,856 | 13.86% | 5,753,035 | 14.07% | 6,562,434 | -3.66% | 6,321,985 | -3.21% | 6,118,875 | 20.32% | 7,362,427 | 7,814,766 | 7,043,077 | 7,208,963 | 7,300,426 |
| 9 | State Income Taxes | 1,076,746 | 40.50% | 1,512,816 | 24.40% | 1,882,005 | -10.27% | 1,688,785 | 0.21% | 1,692,276 | -41.50% | 990,031 | 503,710 | 574,616 | 533,539 | 531,500 |
| 10 | Federal Income Taxes | 7,352,175 | 16.91% | 8,595,229 | 2.19% | 8,783,553 | 6.04% | 9,314,184 | 28.10% | 11,931,047 | -65.85% | 4,074,145 | 2,140,415 | 2,449,678 | 2,274,563 | 2,265,867 |
| 11 | | | | | | | | | | | | | | | | |
| 12 | Total Operating Expenses | 59,570,839 | 3.24% | 61,499,795 | 4.93% | 64,528,687 | 2.25% | 65,980,053 | 5.33% | 69,493,737 | -8.96% | 63,263,822 | 66,868,843 | 65,753,020 | 65,868,332 | 67,084,941 |
| 13 | | | | | | | | | | | | | | | | |
| 14 | Operating Income | 23,771,491 | 13.27% | 26,926,768 | -2.42% | 26,275,236 | 9.93% | 28,885,073 | -2.09% | 28,280,957 | 1.28% | 28,644,165 | 21,095,983 | 21,876,567 | 21,683,707 | 20,132,376 |
| 15 | | | | | | | | | | | | | | | | |
| 16 | AFUDC | 1,139,458 | -60.26% | 452,869 | 143.85% | 1,104,334 | 40.39% | 1,550,345 | -44.30% | 863,609 | 12.17% | 968,751 | 554,026 | 946,350 | 523,730 | 734,017 |
| 17 | Other Income | (1,495) | -2174.44% | 31,020 | 836.12% | 290,389 | -107.90% | (22,930) | -28862.86% | 6,595,362 | -72.18% | 1,834,942 | 0 | 1,386,939 | 1,476,626 | 1,558,222 |
| 18 | | - | | | | | | | | | | | | | | |
| 19 | Total Other Income | 1,137,963 | -57.48% | 483,890 | 188.23% | 1,394,723 | 9.51% | 1,527,415 | 388.34% | 7,458,971 | -62.41% | 2,803,693 | 554,026 | 2,333,289 | 2,000,356 | 2,292,240 |
| 20 | | | | | | | | | | | | | _ | | | |
| 21 | Income before Deductions | 24,909,454 | 10.04% | 27,410,657 | 0.95% | 27,669,959 | 9.91% | 30,412,488 | 17.52% | 35,739,928 | -12.01% | 31,447,858 | 21,650,009 | 24,209,856 | 23,684,063 | 22,424,615 |
| 22 | | | | | | | | | | | | | | | | |
| 23 | Income Deductions | | | | | | | | | | | | | | | |
| 24 | Interest on Long-Term Debt | 11,905,251 | 1.90% | 12,131,893 | 0.05% | 12,137,764 | -1.24% | 11,987,128 | 1.95% | 12,220,355 | 1.15% | 12,360,882 | 12,757,486 | 12,865,551 | 12,867,297 | 13,015,589 |
| 25 | Amort of Debt Expense | 88,987 | 2.00% | 90,765 | 15.91% | 105,201 | 2.19% | 107,501 | 3.35% | 111,107 | 2.15% | 113,501 | 78,753 | 116,866 | 116,866 | 116,866 |
| 26 | Interest on Bank Debt | 46,483 | 9.91% | 51,090 | 93.84% | 99,035 | 108.70% | 206,688 | -24.82% | 155,392 | 57.26% | 244,370 | 244,370 | 298,834 | 370,281 | 279,438 |
| 27 | Other Interest | 595 | -99.80% | 1 | 23214690% | 271,613 | -137.45% | (101,726) | -100% | 188 | -100% | 0 | 0 | 0 | 0 | 0 |
| 28 | Miscellaneous Amortization | (425) | 0.00% | (425) | 0.00% | (425) | 0.00% | (425) | 0.00% | (425) | -50.54% | (210) | 0 | 0 | 0 | 0 |
| 29 | Other Deductions | 48.128 | -1570.53% | (707,734) | | 129,065 | -20% | 103.482 | 1687.51% | 1.849.742 | | (226,362) | 0 | 126.000 | 100.000 | 100,000 |
| 30 | | | | (- , - , | | -, | | , | | ,, | | (-,, | | | , | , |
| 31 | Total Income Deductions | 12,089,020 | -4.33% | 11,565,591 | 10.17% | 12,742,254 | -3.45% | 12,302,649 | 16.53% | 14,336,360 | -12.86% | 12,492,181 | 13,080,608 | 13,407,251 | 13,454,444 | 13,511,894 |
| 32 | | | | _,, | | -,,-0 . | 2370 | _,, | | ,,300 | | _,,_01 | -,, | | -,, | -,,-5 |
| 33 | Net Income | \$12,820,434 | 23.59% | \$15,845,067 | -5.79% | \$14,927,706 | 21.32% | \$18,109,839 | 18.19% | \$21,403,568 | -11.44% | \$18,955,677 | \$8,569,400 | \$10.802.605 | \$10.229.620 | \$8.912.722 |
| | | +12,020,704 | 20.0070 | + = 5,5 .5,507 | 3.7370 | += 1,527,700 | 22.3270 | +=0,100,000 | 20.2370 | +==, :00,000 | 22//0 | + =0,000,011 | +0,000,000 | 720,002,000 | + = 0,220,020 | +0,512,.22 |

KENTUCKY AMERICAN WATER COMPANY Case No. 2018-00358 REVENUE STATISTICS - TOTAL COMPANY Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Type of Filing: __X__ Original _____ Updated _____ Revised

Exhibit 37 - Schedule I-2

Revenues\[KAWC 2018 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5).xlsx]Exh Sch. I

Witness Responsible: Melissa Schwarzell

| Line | | | | | | | Base | Forecasted | 3 Pro | jected Calendar Yea | rs |
|------|-------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------------|--------------|
| No. | Description | 2013 | 2014 | 2015 | 2016 | 2017 | Period | Period | 2020 | 2021 | 2022 |
| 1 | | | | | | | | | | | |
| 2 | Revenue by Customer Class: | | | | | | | | | | |
| 3 | Residential | \$43,937,951 | \$48,131,477 | \$48,400,459 | \$50,340,912 | \$52,341,312 | \$49,739,985 | \$47,551,195 | \$47,436,800 | \$47,223,933 | \$46,956,449 |
| 4 | Commercial | 20,548,912 | 21,763,177 | 22,827,850 | 23,439,618 | 24,241,979 | 22,686,065 | 21,663,947 | 21,451,805 | 21,332,429 | 21,398,938 |
| 5 | Industrial | 2,153,373 | 2,344,924 | 2,580,685 | 2,847,824 | 2,983,505 | 2,813,214 | 2,515,892 | 2,477,834 | 2,477,834 | 2,477,834 |
| 6 | Other Public Authorities | 6,202,288 | 6,208,935 | 6,108,846 | 6,582,390 | 6,249,568 | 5,785,621 | 5,703,374 | 5,703,374 | 5,703,374 | 5,703,374 |
| 7 | Other Water Utilities | 1,673,395 | 2,058,451 | 1,965,970 | 2,216,409 | 2,110,436 | 1,897,799 | 1,711,088 | 1,717,018 | 1,717,018 | 1,717,018 |
| 8 | Miscellaneous | 30,747 | 124,654 | 157,149 | 154,578 | 141,340 | (1,282,884) | 60,282 | 60,282 | 60,282 | 60,282 |
| 9 | Fire Service | 5,689,424 | 6,465,080 | 6,488,897 | 6,630,239 | 6,920,455 | 6,608,657 | 6,275,830 | 6,256,678 | 6,256,678 | 6,256,678 |
| 10 | | | | | | | | | | | |
| 11 | Total | \$80,236,091 | \$87,096,697 | \$88,529,856 | \$92,211,971 | \$94,988,595 | \$88,248,458 | \$85,481,609 | \$85,103,792 | \$84,771,549 | \$84,570,574 |
| 12 | | | | | | | | | | | |
| 13 | Number of Customers: | | | | | | | | | | |
| 14 | 12-Month Average: | | | | | | | | | | |
| 15 | Residential | 112,448 | 113,980 | 115,526 | 116,876 | 118,099 | 119,618 | 121,394 | 121,889 | 122,897 | 123,905 |
| 16 | Commercial | 8,900 | 8,904 | 8,925 | 9,005 | 9,076 | 9,099 | 9,110 | 9,111 | 9,111 | 9,111 |
| 17 | Industrial | 24 | 25 | 26 | 27 | 30 | 30 | 29 | 28 | 28 | 28 |
| 18 | Other Public Authorities | 534 | 530 | 544 | 550 | 691 | 740 | 748 | 748 | 748 | 748 |
| 19 | Other Water Utilities | 12 | 14 | 15 | 15 | 15 | 14 | 14 | 14 | 14 | 14 |
| 20 | Miscellaneous | 3 | 16 | 24 | 29 | 34 | 39 | 39 | 39 | 39 | 39 |
| 21 | Fire Service | 2,115 | 2,132 | 2,222 | 2,250 | 2,306 | 2,361 | 2,362 | 2,362 | 2,362 | 2,362 |
| 22 | | | , - | , | , | , | , | | ,,,,,, | , | |
| 23 | Total | 124,037 | 125,600 | 127,282 | 128,752 | 130,251 | 131,900 | 133,696 | 134,190 | 135,198 | 136,206 |
| 24 | | | | | | | | | | | |
| 25 | | | | | | | | | | | |
| 26 | End of Period: | | | | | | | | | | |
| 27 | Residential | 113,777 | 114,534 | 116,165 | 117,366 | 118,448 | 119,930 | 121,874 | 122,379 | 123,391 | 124,403 |
| 28 | Commercial | 8,920 | 8,910 | 8,931 | 9,005 | 9,083 | 9,080 | 9,132 | 9,094 | 9,094 | 9,094 |
| 29 | Industrial | 24 | 25 | 27 | 28 | 30 | 29 | 28 | 28 | 28 | 28 |
| 30 | Other Public Authorities | 530 | 528 | 548 | 549 | 721 | 748 | 748 | 748 | 748 | 748 |
| 31 | Other Water Utilities | 12 | 15 | 15 | 15 | 15 | 14 | 14 | 14 | 14 | 14 |
| 32 | Miscellaneous | 16 | 16 | 27 | 30 | 35 | 39 | 39 | 39 | 39 | 39 |
| 33 | Fire Service | 2,117 | 2,183 | 2,240 | 2,258 | 2,336 | 2,361 | 2,362 | 2,361 | 2,361 | 2,361 |
| 34 | Fire Service | 2,117 | 2,103 | 2,240 | 2,236 | 2,330 | 2,301 | 2,302 | 2,301 | 2,301 | 2,301 |
| 35 | Total | 125,396 | 126,211 | 127,953 | 129,251 | 130.668 | 132.201 | 134,197 | 134.663 | 135,675 | 136,687 |
| | Total | 123,390 | 120,211 | 127,933 | 123,231 | 130,008 | 132,201 | 134,137 | 134,003 | 155,075 | 130,067 |
| 36 | | | | | | | | | | | |
| 37 | Average Barrers and Co. | | | | | | | | | | |
| 38 | Average Revenue per Customer: | 422 | 4400 | 444 | 440 | 44.00 | | 4202 | 40.00 | 426 | 42 |
| 39 | Residential | \$391 | \$422 | \$419 | \$431 | \$443 | \$416 | \$392 | \$389 | \$384 | \$379 |
| 40 | Commercial | 2,309 | 2,444 | 2,558 | 2,603 | 2,671 | 2,493 | 2,378 | 2,355 | 2,342 | 2,349 |
| 41 | Industrial | 89,413 | 93,797 | 101,203 | 104,507 | 99,450 | 95,363 | 88,277 | 88,494 | 88,494 | 88,494 |
| 42 | Other Public Authorities | 11,606 | 11,711 | 11,235 | 11,973 | 9,041 | 7,823 | 7,625 | 7,625 | 7,625 | 7,625 |
| 43 | Other Water Utilities | 137,539 | 149,706 | 131,065 | 147,761 | 140,696 | 134,755 | 122,221 | 122,644 | 122,644 | 122,644 |
| 44 | Miscellaneous | 9,461 | 8,042 | 6,525 | 5,270 | 4,178 | (33,036) | 1,546 | 1,546 | 1,546 | 1,546 |
| 45 | Fire Service | 2,690 | 3,032 | 2,920 | 2,947 | 3,001 | 2,799 | 2,657 | 2,649 | 2,649 | 2,649 |
| 46 | | | | | | | | | | | |

47 48

Note: Revenue data represents billed revenues only and does not reflect additional revenues from the current or future rate filings.

KENTUCKY AMERICAN WATER COMPANY Case No. 2018-00358 REVENUE STATISTICS - TOTAL COMPANY

Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Type of Filing: __X__ Original _____ Updated _____ Revised

Exhibit 37 - Schedule I-3

Revenues\[KAWC 2018 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5).xlsx]Exh Sch. I
Witness Responsible: Melissa Schwarzell

| | | | | | | | | | , | Witness Responsible: | Melissa Schwarzel |
|------|-------------------------------|------|----------------|-------------------|------------|------|--------|------------|------|-----------------------|-------------------|
| Line | | | | | | | Base | Forecasted | | Projected Calendar Ye | |
| No. | Description | 2013 | 2014 | 2015 | 2016 | 2017 | Period | Period | 2020 | 2021 | 2022 |
| 1 | | | | | | | | | | | |
| 2 | Revenue by Customer Class: | | | | | | | | | | |
| 3 | Residential | | | | | | | | | | |
| 4 | Commercial | | | | | | | | | | |
| 5 | Industrial | | | | | | | | | | |
| 6 | Other Public Authorities | | | | | | | | | | |
| 7 | Other Water Utilities | | | | | | | | | | |
| 8 | Miscellaneous | | | | | | | | | | |
| 9 | Fire Service | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| | Total | | ALL COMPANY OP | ERATIONS ARE JURI | SDICTIONAL | | | | | | |
| 12 | | | | | | | | | | | |
| | Number of Customers: | | | | | | | | | | |
| | 12-Month Average: | | | | | | | | | | |
| 15 | Residential | | | | | | | | | | |
| 16 | Commercial | | | | | | | | | | |
| 17 | Industrial | | | | | | | | | | |
| 18 | Other Public Authorities | | | | | | | | | | |
| 19 | Other Water Utilities | | | | | | | | | | |
| 20 | Miscellaneous | | | | | | | | | | |
| 21 | Fire Service | | | | | | | | | | |
| 22 | | | | | | | | | | | |
| | Total | | | | | | | | | | |
| 24 | | | | | | | | | | | |
| 25 | | | | | | | | | | | |
| | End of Period: | | | | | | | | | | |
| 27 | Residential | | | | | | | | | | |
| 28 | Commercial | | | | | | | | | | |
| 29 | Industrial | | | | | | | | | | |
| 30 | Other Public Authorities | | | | | | | | | | |
| 31 | Other Water Utilities | | | | | | | | | | |
| 32 | Miscellaneous | | | | | | | | | | |
| 33 | Fire Service | | | | | | | | | | |
| 34 | Tatal | | | | | | | | | | |
| | Total | | | | | | | | | | |
| 36 | | | | | | | | | | | |
| 37 | Average Bernard and Contact | | | | | | | | | | |
| 38 | Average Revenue per Customer: | | | | | | | | | | |
| 39 | Residential | | | | | | | | | | |
| 40 | Commercial | | | | | | | | | | |
| 41 | Industrial | | | | | | | | | | |
| 42 | Other Public Authorities | | | | | | | | | | |
| 43 | Other Water Utilities | | | | | | | | | | |
| 44 | Miscellaneous | | | | | | | | | | |
| 45 | Fire Service | | | | | | | | | | |

KENTUCKY AMERICAN WATER COMPANY Case No. 2018-00358 REVENUE STATISTICS - TOTAL COMPANY Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Type of Filing: __X__ Original _____ Updated _____ Revised

Exhibit 37 - Schedule I-4

Revenues\[KAWC 2018 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5).xlsx]Exh Sch. I

Witness Responsible: Melissa Schwarzell

| Line | | | | | | | Base | Forecasted | | ected Calendar Years | |
|------|-----------------------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------------|------------|
| No. | Description | 2013 | 2014 | 2015 | 2016 | 2017 | Period | Period | 2020 | 2021 | 2022 |
| 1 | | | | | | | | | | | |
| 2 | Sales by Customer Class: | | | | | | | | | | |
| 3 | Residential | 5,615,124 | 5,802,958 | 5,870,951 | 5,954,950 | 5,721,394 | 5,627,495 | 5,631,655 | 5,598,603 | 5,526,371 | 5,443,306 |
| 4 | Commercial | 3,559,203 | 3,696,861 | 3,891,043 | 3,935,585 | 3,822,737 | 3,748,497 | 3,798,369 | 3,752,128 | 3,725,251 | 3,740,418 |
| 5 | Industrial | 527,416 | 568,237 | 630,051 | 674,845 | 657,921 | 651,882 | 617,725 | 607,799 | 607,799 | 607,799 |
| 6 | Other Public Authorities | 1,314,573 | 1,268,042 | 1,279,460 | 1,333,599 | 1,165,425 | 1,119,903 | 1,165,872 | 1,165,872 | 1,165,872 | 1,165,872 |
| 7 | Other Water Utilities | 378,358 | 463,821 | 448,914 | 500,372 | 466,439 | 448,274 | 426,827 | 426,827 | 426,827 | 426,827 |
| 8 | Miscellaneous | 2,225 | 2,429 | 25,418 | 20,147 | 2,019 | 5,887 | 3,153 | 3,153 | 3,153 | 3,153 |
| 9 | | | | | | | | | | | |
| 10 | Total | 11,396,899 | 11,802,347 | 12,145,837 | 12,419,497 | 11,835,936 | 11,601,937 | 11,643,601 | 11,554,382 | 11,455,273 | 11,387,376 |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| 13 | Number of Customers: | | | | | | | | | | |
| 14 | 12-Month Average: | | | | | | | | | | |
| 15 | Residential | 112,448 | 113,980 | 115,526 | 116,876 | 118,099 | 119,618 | 121,394 | 121,889 | 122,897 | 123,905 |
| 16 | Commercial | 8,900 | 8,904 | 8,925 | 9,005 | 9,076 | 9,099 | 9,110 | 9,111 | 9,111 | 9,111 |
| 17 | Industrial | 24 | 25 | 26 | 27 | 30 | 30 | 29 | 28 | 28 | 28 |
| 18 | Other Public Authorities | 534 | 530 | 544 | 550 | 691 | 740 | 748 | 748 | 748 | 748 |
| 19 | Other Water Utilities | 12 | 14 | 15 | 15 | 15 | 14 | 14 | 14 | 14 | 14 |
| 20 | Miscellaneous | 3 | 16 | 24 | 29 | 34 | 39 | 39 | 39 | 39 | 39 |
| 21 | | | | | | | | | | | |
| 22 | Total | 121,922 | 123,468 | 125,059 | 126,502 | 127,945 | 129,539 | 131,334 | 131,828 | 132,836 | 133,844 |
| 23 | | | | | | | | | | | |
| 24 | | | | | | | | | | | |
| 25 | End of Period: | | | | | | | | | | |
| 26 | Residential | 113,777 | 114,534 | 116,165 | 117,366 | 118,448 | 119,930 | 121,874 | 122,379 | 123,391 | 124,403 |
| 27 | Commercial | 8,920 | 8,910 | 8,931 | 9,005 | 9,083 | 9,080 | 9,132 | 9,094 | 9,094 | 9,094 |
| 28 | Industrial | 24 | 25 | 27 | 28 | 30 | 29 | 28 | 28 | 28 | 28 |
| 29 | Other Public Authorities | 530 | 528 | 548 | 549 | 721 | 748 | 748 | 748 | 748 | 748 |
| 30 | Other Water Utilities | 12 | 15 | 15 | 15 | 15 | 14 | 14 | 14 | 14 | 14 |
| 31 | Miscellaneous | 16 | 16 | 27 | 30 | 35 | 39 | 39 | 39 | 39 | 39 |
| 32 | | | | | | | | | | | |
| 33 | Total | 123,279 | 124,028 | 125,713 | 126,993 | 128,332 | 129,840 | 131,835 | 132,302 | 133,314 | 134,326 |
| 34 | | | | | | | | | | | |
| 35 | | | | | | | | | | | |
| 36 | | | | | | | | | | | |
| 37 | Average Sales per Customer: | | | | | | | | | | |
| 38 | Residential | 50 | 51 | 51 | 51 | 48 | 47 | 46 | 46 | 45 | 44 |
| 39 | Commercial | 400 | 415 | 436 | 437 | 421 | 412 | 417 | 412 | 409 | 411 |
| 40 | Industrial | 21,900 | 22,730 | 24,708 | 24,765 | 21,931 | 22,098 | 21,675 | 21,707 | 21,707 | 21,707 |
| 41 | Other Public Authorities | 2,460 | 2,392 | 2,353 | 2,426 | 1,686 | 1,514 | 1,559 | 1,559 | 1,559 | 1,559 |
| 42 | Other Water Utilities | 31,098 | 33,732 | 29,928 | 33,358 | 31,096 | 31,830 | 30,488 | 30,488 | 30,488 | 30,488 |
| 43 | Miscellaneous | 685 | 157 | 1,055 | 687 | 60 | 152 | 81 | 81 | 81 | 81 |
| 44 | | | | | | | | | | | |
| 45 | | | | | | | | | | | |
| 4.0 | | | | | | | | | | | |

47 Note: Sales are stated in 1000 Gallons

46

KENTUCKY AMERICAN WATER COMPANY Case No. 2018-00358 REVENUE STATISTICS - TOTAL COMPANY

Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Type of Filing: __X__ Original _____ Updated _____ Revised

Exhibit 37 - Schedule I- 5

Revenues\[KAWC 2018 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5).xlsx]Exh Sch. I

Witness Responsible: Melissa Schwarzell

| ne | | | | | | | Base | Forecasted | 3 | Projected Calendar Ye | ears |
|----------|--|------|--------------------|---------------------|-----------|------|--------|------------|------|-----------------------|------|
| 0. | Description | 2013 | 2014 | 2015 | 2016 | 2017 | Period | Period | 2020 | 2021 | 202 |
| | | | | | | | | | | | |
| | Sales by Customer Class: | | | | | | | | | | |
| ; | Residential | | | | | | | | | | |
| ļ | Commercial | | | | | | | | | | |
| 5 | Industrial | | | | | | | | | | |
| 5 | Other Public Authorities | | | | | | | | | | |
| 7 | Other Water Utilities | | | | | | | | | | |
| 8 | Miscellaneous | | | | | | | | | | |
| 9 | | | | | | | | | | | |
| 10 | Total | | | | | | | | | | |
| 1 | Total | | ALL COMPANY OPE | EDATIONS ARE ILIDIS | DICTIONAL | | | | | | |
| 12 | | | ALL CONIFAINT OF L | INATIONS AND JOHN | DICTIONAL | | | | | | |
| 13 | Number of Customers: | | | | | | | | | | |
| 14 | 12-Month Average: | | | | | | | | | | |
| 15 | Residential | | | | | | | | | | |
| 15 16 | Commercial | | | | | | | | | | |
| 17 | Industrial | | | | | | | | | | |
| | | | | | | | | | | | |
| 18 | Other Public Authorities | | | | | | | | | | |
| 19 | Other Water Utilities | | | | | | | | | | |
| 20 | Miscellaneous | | | | | | | | | | |
| 21 | | | | | | | | | | | |
| 22 | Total | | | | | | | | | | |
| 23 | | | | | | | | | | | |
| 24 | | | | | | | | | | | |
| 25 | End of Period: | | | | | | | | | | |
| 26 | Residential | | | | | | | | | | |
| 27 | Commercial | | | | | | | | | | |
| 28 | Industrial | | | | | | | | | | |
| 29 | Other Public Authorities | | | | | | | | | | |
| 30 | Other Water Utilities | | | | | | | | | | |
| 31 | Miscellaneous | | | | | | | | | | |
| 32 | | | | | | | | | | | |
| 33 | Total | | | | | | | | | | |
| 34 | | | | | | | | | | | |
| 35 | | | | | | | | | | | |
| 36 | | | | | | | | | | | |
| 37 | Average Revenue per Customer: | | | | | | | | | | |
| 8 | Residential | | | | | | | | | | |
| 9 | Commercial | | | | | | | | | | |
| 0 | Industrial | | | | | | | | | | |
| 1 | Other Public Authorities | | | | | | | | | | |
| 2 | Other Water Utilities | | | | | | | | | | |
| 13 | Miscellaneous | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 15 | | | | | | | | | | | |
| | | | | | | | | | | | |
| 46 47 | Note: Sales are stated in 1000 Gallons | | | | | | | | | | |

EXHIBIT 37 SCHEDULE J

COST OF CAPITAL SUMMARY FOR BASE PERIOD AND FORECASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

| Schedule | Description | | | | | | | | |
|----------|--|--|--|--|--|--|--|--|--|
| J-1 | Cost of Capital Summary - 13 Month Average for Forecast Period | | | | | | | | |
| J-2 | Cost of Capital Summary - End of Forecast Period and Base Period | | | | | | | | |
| J-3 | Embedded Cost of Short-Term Debt | | | | | | | | |
| J-4 | Embedded Cost of Long-Term Debt | | | | | | | | |
| J-5 | Embedded Cost of Preferred Stock | | | | | | | | |

For electronic version, see KAW_APP_EX37J_112818.pdf.

Kentucky American Water Company Case No. 2018-00358 Cost of Capital Summary 13-Month Average For Forecast Period Ending June 30, 2020

| Data: Base Period _X_ Forecasted Period | Exhibit 37, Schedule J-1 |
|---|---|
| Type of Filing:X Original Updated Revised | Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 |
| | Witness Responsible: Scott Rungren |
| | Page 1 of 1 |

| Line No. | Class of Capital | Reference | 13-Month Average Net Carrying Amount | % of Total | Add (1) | Adjusted Capital | Cost Rate | 13-Month Average | |
|-------------|---------------------|-----------|--|------------|-----------|---------------------|-----------|------------------|--|
| NO. | Сарітаі | Reference | Carrying Amount | % 01 T0tal | Auu (1) | Сарітаі | Cost Rate | Weighted Cost | |
| 1 | | | | | 4 | | | | |
| 2 | Short-Term Debt | W/P - 7-3 | \$6,777,501 | 1.519% | \$3,110 | \$6,780,612 | 3.274% | 0.050% | |
| 3 | | | | | | | | | |
| 4 | Long-Term Debt | W/P - 7-4 | 220,061,621 | 49.324% | 100,990 | 220,162,611 | 5.900% | 2.910% | |
| 5 | | | | | | | | | |
| 6 | Preferred Stock | W/P - 7-5 | 2,243,433 | 0.503% | 1,030 | 2,244,463 | 8.510% | 0.040% | |
| 7 | | | | | | | | | |
| 8 | Common Equity | W/P - 7-6 | 217,071,552 | 48.654% | 99,618 | 217,171,170 | 10.800% | 5.250% | |
| 9 | | | | | | | | | |
| 10 | Total Capital | | \$446,154,108 | 100.000% | \$204,748 | \$446,358,856 | | 8.250% | |
| 11 | | | | | | | | | |
| 12 | | | | | | | | | |
| 13 | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |

\$204,748

16

(1) JDITC:

W/P - 7-7

Kentucky American Water Company Case No. 2018-00358 Cost of Capital Summary As of June 30, 2020

| Data: Base Period _X_ Forecasted Period | | | | | | | | | | |
|---|-------|---------|-----------|---------|--|--|--|--|--|--|
| Type of Fil | ing:X | Origina | l Updated | Revised | | | | | | |

Exhibit 37, Schedule J-2

Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-2

Witness Responsible: Scott Rungren

Page 1 of 2

| Line | Class of | | Net Carrying | | | Adjusted | | Terminal | |
|----------|-----------------|-------------|-----------------|------------|-----------|---------------|-----------|---------------|--|
| No. | Capital | Reference | Amount | % of Total | Add (1) | Capital | Cost Rate | Weighted Cost | |
| 1 | | | | | | | | | |
| 2 | Short-Term Debt | J-2, Page 1 | \$18,755,320 | 4.081% | \$6,910 | \$18,762,230 | 3.338% | 0.140% | |
| 3 | | | | | | | | | |
| 4 | Long-Term Debt | J-3, Page 1 | 220,513,483 | 47.980% | 81,243 | 220,594,726 | 5.880% | 2.820% | |
| 5 | | | | | | | | | |
| 6 | Preferred Stock | J-4, Page 1 | 2,243,626 | 0.488% | 826 | 2,244,452 | 8.510% | 0.040% | |
| 7 | | | | | | | | | |
| 8 | Common Equity | W/P - 7-6 | 218,084,143 | 47.451% | 80,349 | 218,164,492 | 10.800% | 5.120% | |
| 9 | Total Carital | | ¢450 500 572 | 100.000% | ¢1.co 220 | ¢450.765.000 | | 0.1300/ | |
| 10 | Total Capital | | \$459,596,573 | 100.000% | \$169,328 | \$459,765,900 | | 8.120% | |
| 11 | | | | | | | | | |
| 12 13 | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |
| 16 | (1) JDITC | W/P - 7-7 | \$169,328 | | | | | | |

Kentucky American Water Company Case No. 2018-00358 Cost of Capital Summary As of February 28, 2019

| Data: _ | _X_ Base | Period | d For | ecasted Period | |
|---------|-------------|--------|------------|----------------|---------|
| Type of | f Filing: _ | _X (| Original _ | Updated | Revised |

Exhibit 37, Schedule J-2

Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-2

Witness Responsible: Scott Rungren

Page 2 of 2

| | | | Net | | | | | | |
|------|-----------------|---------------------|---------------|-----------------|-----------|---------------|-----------|---------------|--|
| Line | Class of | | Carrying | | | Adjusted | | Terminal | |
| No. | Capital | Reference | Amount | % of Total | Add (1) | Capital | Cost Rate | Weighted Cost | |
| 1 | | | | | | | | | |
| 2 | Short-Term Debt | J-2, Page 2 | \$17,105,681 | 3.974% | \$10,481 | \$17,116,162 | 2.869% | 0.110% | |
| 3 | | | | | | | | | |
| 4 | Long-Term Debt | J-3, Page 2 | 204,313,966 | 47.460% | 125,191 | 204,439,157 | 5.990% | 2.840% | |
| 5 | | | | | | | | | |
| 6 | Preferred Stock | J-4, Page 2 2,243 | | 0.521% | 1,375 | 2,244,486 | 8.510% | 0.040% | |
| 7 | | | | | | | | | |
| 8 | Common Equity | W/P - 7-6 206,833,8 | | 48.045% 126,734 | | 206,960,595 | 10.800% | 5.190% | |
| 9 | | | | | | | | | |
| 10 | Total Capital | | \$430,496,620 | 100.000% | \$263,781 | \$430,760,400 | | 8.180% | |
| 11 | | | | | | | | | |
| 12 | | | | | | | | | |
| 13 | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |
| 16 | (1) JDITC: | W/P - 7-7 | \$263,781 | | | | | | |

Kentucky American Water Company Case No. 2018-00358 Embedded Cost of Short-Term Debt As of June 30, 2020

| Data: Base Period _X_ Forecasted Period | Exhibit 37, Schedule J-3 |
|---|---|
| Type of Filing:X Original Updated Revised | Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-3 |
| | Witness Responsible: Scott Rungren |
| | Page 1 of 2 |

| Line No. | Issue | Reference | Amount Outstanding | Interest Rate | Interest Requirement |
|-------------|----------------------------------|-----------|-----------------------|------------------|-------------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | Promissory Note | W/P - 7-3 | \$18,755,320 | 3.338% | \$626,015 |
| 5 | | | | | |
| 6 | | | | | |
| 7 | Weighted Cost of Short-Term Debt | | 3.338% | | |

Kentucky American Water Company Case No. 2018-00358 Embedded Cost of Short-Term Debt As of February 28, 2019

| Data: _X_ Base Period Forecasted Period | Exhibit 37, Schedule J-3 |
|---|--|
| Type of Filing:X Original Updated Revis | ed Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-3 |
| | Witness Responsible: Scott Rungren |
| | Page 2 of 2 |

| Line | | | Amount | Interest | Interest |
|------|----------------------------------|-----------|--------------|----------|-------------|
| No. | Issue | Reference | Outstanding | Rate | Requirement |
| 1 | | | | | _ |
| 2 | | | | | |
| 3 | | | | | |
| 4 | Promissory Note | W/P - 7-3 | \$17,105,681 | 2.869% | \$490,704 |
| 5 | | | | | |
| 6 | | | | | |
| 7 | Weighted Cost of Short-Term Debt | | 2.869% | | |

Kentucky American Water Company Case No. 2018-00358 Embedded Cost of Long-Term Debt As of June 30, 2020

Data: ___ Base Period _X_ Forecasted Period

Type of Filing: _X_ Original ___ Updated ____ Revised

Workpaper Reference No(s): W/P - 7-4

Annualized Cost Rate

5.880%

25

Exhibit 37, Schedule J-4
Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-4
Witness Responsible: Scott Rungren
Page 1 of 2

| | | | | | | | | | | Annual Amort. | | | | |
|------|---------------------------|--------------------|----------|---------------|-----------|-------------|-------------|--------------|---------------|---------------|-------------|--------------|-------------|---------------|
| Line | Debt Issue | Issue | Maturity | Amount | Cost Rate | Cost Rate | Bond Rating | Annualized | Principal | of Issue | Unamortized | Unamortized | Unamortized | Carrying |
| No. | Type & Rate | Date | Date | Outstanding | at Issue | at Maturity | at Issue | Interest | Amount | Expense | Discount | Debt Expense | Gain/Loss | Value |
| 1 | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | General Mortgage Bonds: | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | |
| 5 | Series 6.96% GMB | 12/01/93 | 12/01/23 | \$7,000,000 | 6.960% | 7.006% | N/A | \$490,420 | \$7,000,000 | \$3,223 | \$0 | \$11,029 | \$0 | \$6,988,971 |
| 6 | Series 7.15% GMB | 02/01/97 | 02/01/27 | 7,500,000 | 7.150% | 7.182% | N/A | 538,650 | 7,500,000 | 2,427 | 0 | 15,988 | 0 | 7,484,012 |
| 7 | Series 6.99% GMB | 06/01/98 | 06/01/28 | 9,000,000 | 6.990% | 7.026% | N/A | 632,340 | 9,000,000 | 3,261 | 0 | 25,814 | 0 | 8,974,186 |
| 8 | | | | | | | | | | | | | | |
| 9 | AWCC Inter-Company Notes: | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | |
| 11 | Series 6.593% Note | 10/22/07 | 10/15/37 | 47,000,000 | 6.593% | 6.628% | N/A | 3,115,160 | 47,000,000 | 16,595 | 0 | 286,995 | 0 | 46,713,006 |
| 12 | Series 6.25% Note | 06/23/09 | 6/1/2039 | 45,390,000 | 6.250% | 6.295% | N/A | 2,857,301 | 45,390,000 | 20,381 | 0 | 385,647 | 0 | 45,004,353 |
| 13 | Series 5.625% Note | 09/10/09 | 09/01/39 | 26,000,000 | 5.625% | 5.675% | N/A | 1,475,500 | 26,000,000 | 13,002 | 0 | 249,282 | 0 | 25,750,718 |
| 14 | Series 5.375% Note | 06/24/10 | 06/01/40 | 26,000,000 | 5.375% | 5.417% | N/A | 1,408,420 | 26,000,000 | 10,861 | 0 | 216,369 | 0 | 25,783,631 |
| 15 | Series 5.05% Note | 11/21/11 | 10/15/37 | 20,000,000 | 5.050% | 5.050% | N/A | 1,010,000 | 20,000,000 | 0 | 0 | 0 | 0 | 20,000,000 |
| 16 | Series 4.00% Note | 05/15/13 | 10/15/37 | 7,859,000 | 4.000% | 4.000% | N/A | 314,360 | 7,859,000 | 0 | 0 | 0 | 0 | 7,859,000 |
| 17 | Series 4.00% Note | 06/15/16 | 06/15/46 | 5,000,000 | 4.000% | 4.063% | N/A | 203,150 | 5,000,000 | 3,133 | 36,584 | 47,815 | 0 | 4,988,769 |
| 18 | Series 3.75% Note | 09/13/17 | 09/01/47 | 5,000,000 | 3.750% | 3.795% | N/A | 189,750 | 5,000,000 | 2,244 | 13,899 | 47,062 | 0 | 4,966,836 |
| 19 | Proposed 4.55% Note | 05/15/19 | 05/01/49 | 16,000,000 | 4.550% | 4.617% | N/A | 738,720 | 16,000,000 | 10,667 | 154,000 | 154,000 | 0 | 16,000,000 |
| 20 | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | |
| 22 | Total Long-Term I | Debt and Annualize | d Cost | \$221,749,000 | | | | \$12,973,771 | \$221,749,000 | \$85,792 | \$204,482 | \$1,440,000 | \$0 | \$220,513,483 |
| 23 | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | |

Kentucky American Water Company Case No. 2018-00358 Embedded Cost of Long-Term Debt As of February 28, 2019

Data: _X_ Base Period ___ Forecasted Period

Type of Filing: _X_ Original ___ Updated ____ Revised

Workpaper Reference No(s): W/P - 7-4

Exhibit 37, Schedule J-4
Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-4
Witness Responsible: Scott Rungren
Page 2 of 2

| | | | | | | | | | | Annual Amort. | | | | |
|------|---------------------------|----------------------|----------|---------------|-----------|-------------|--------------------|--------------|---------------|---------------|-------------|--------------|-------------|---------------|
| Line | Debt Issue | Issue | Maturity | Amount | Cost Rate | Cost Rate | Bond Rating | Annualized | Principal | of Issue | Unamortized | Unamortized | Unamortized | Carrying |
| No. | Type & Rate | Date | Date | Outstanding | at Issue | at Maturity | at Issue | Interest | Amount | Expense | Discount | Debt Expense | Gain/Loss | Value |
| 1 | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | General Mortgage Bonds: | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | |
| 5 | Series 6.96% GMB | 12/01/93 | 12/01/23 | \$7,000,000 | 6.960% | 7.006% | N/A | \$490,420 | \$7,000,000 | \$3,223 | \$0 | \$15,327 | \$0 | \$6,984,673 |
| 6 | Series 7.15% GMB | 02/01/97 | 02/01/27 | 7,500,000 | 7.150% | 7.182% | N/A | 538,650 | 7,500,000 | 2,427 | 0 | 19,223 | 0 | \$7,480,777 |
| 7 | Series 6.99% GMB | 06/01/98 | 06/01/28 | 9,000,000 | 6.990% | 7.026% | N/A | 632,340 | 9,000,000 | 3,261 | 0 | 30,161 | 0 | \$8,969,839 |
| 8 | | | | | | | | | | | | | | |
| 9 | AWCC Inter-Company Notes: | <u>:</u> | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | |
| 11 | Series 6.593% Note | 10/22/07 | 10/15/37 | 47,000,000 | 6.593% | 6.628% | N/A | 3,115,160 | 47,000,000 | 16,595 | 0 | 309,121 | 0 | 46,690,879 |
| 12 | Series 6.25% Note | 06/23/09 | 06/01/39 | 45,390,000 | 6.250% | 6.295% | N/A | 2,857,301 | 45,390,000 | 20,381 | 0 | 412,821 | 0 | 44,977,179 |
| 13 | Series 5.625% Note | 09/10/09 | 09/01/39 | 26,000,000 | 5.625% | 5.675% | N/A | 1,475,500 | 26,000,000 | 13,002 | 0 | 266,618 | 0 | 25,733,382 |
| 14 | Series 5.375% Note | 06/24/10 | 06/01/40 | 26,000,000 | 5.375% | 5.417% | N/A | 1,408,420 | 26,000,000 | 10,861 | 0 | 230,850 | 0 | 25,769,150 |
| 15 | Series 5.05% Note | 11/21/11 | 10/15/37 | 20,000,000 | 5.050% | 5.050% | N/A | 1,010,000 | 20,000,000 | 0 | 0 | 0 | 0 | 20,000,000 |
| 16 | Series 4.00% Note | 05/15/13 | 10/15/37 | 7,859,000 | 4.000% | 4.000% | N/A | 314,360 | 7,859,000 | 0 | 0 | 0 | 0 | 7,859,000 |
| 17 | Series 4.00% Note | 06/15/16 | 06/15/46 | 5,000,000 | 4.000% | 4.063% | N/A | 203,150 | 5,000,000 | 3,133 | 38,430 | 48,530 | 0 | 4,913,040 |
| 18 | Series 3.75% Note | 09/13/17 | 09/01/47 | 5,000,000 | 3.750% | 3.795% | N/A | 189,750 | 5,000,000 | 2,244 | 14,582 | 49,371 | 0 | 4,936,047 |
| 19 | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | |
| 21 | Total Long-Term | Debt and Annualize | ed Cost | \$205,749,000 | | | | \$12,235,051 | \$205,749,000 | \$75,127 | \$53,012 | \$1,382,022 | \$0 | \$204,313,966 |
| 22 | | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | |
| 24 | A | Annualized Cost Rate | e | 5.990% | | | | | | | | | | |

Kentucky American Water Company Case No. 2018-00358 Embedded Cost of Preferred Stock As of June 30, 2020

Data: ____ Base Period _X_ Forecasted Period

Type of Filing: _X_ Original _____ Updated _____ Revised

Workpaper Reference No(s): W/P - 7-5

Exhibit 37, Schedule J-5

Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-5

Witness Responsible: Scott Rungren

Page 1 of 2

| Line No. | Dividend Rate, Type & Par Value | Date Issued | Amount Outstanding | Premium or Discount | Unamortized Issue Expense | Gain or Loss on Reaquired Stock | Net Proceeds | Annual Amort. of Issue Expense | Cost Rate at Issue | Cost Rate at Maturity | Annualized Dividends |
|-------------|------------------------------------|-------------|-----------------------|------------------------|---------------------------------|---------------------------------------|-----------------|--------------------------------------|-----------------------|-----------------------|-------------------------|
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | 8.47% Series, \$100 Par | 01/24/92 | \$2,250,000 | \$0 | \$6,374 | \$0 | \$2,243,626 | \$386 | 8.470% | 8.510% | \$190,933 |
| 6 | | | | | | | | | | | |
| 7 | | | | | | | | | | | |
| 8 | | | | | | | | | | | |
| 9 | | | | | | | | | | | |
| 10 | Total | | \$2,250,000 | \$0 | \$6,374 | \$0 | \$2,243,626 | \$386 | | | \$190,933 |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| 13 | Annualized Cost Rate | | 8.510% | | | | | | | | |

Kentucky American Water Company Case No. 2018-00358 Embedded Cost of Preferred Stock As of February 28, 2019

Data: _X_ Base Period ___ Forecasted Period

Type of Filing: _X_ Original ____ Updated ____ Revised

Workpaper Reference No(s): W/P - 7-5

Exhibit 37, Schedule J-5

Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-5

Witness Responsible: Scott Rungren

Page 2 of 2

| Line No. | Dividend Rate, Type & Par Value | Date Issued | Amount Outstanding | Premium or Discount | Unamortized Issue Expense | Gain or Loss on Reaquired Stock | Net Proceeds | Annual Amort. of Issue Expense | Cost Rate at Issue | Cost Rate at Maturity | Annualized Dividends |
|-------------|------------------------------------|-------------|-----------------------|------------------------|---------------------------------|---------------------------------------|-----------------|--------------------------------------|-----------------------|-----------------------|-------------------------|
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | 8.47% Series, \$100 Par | 01/24/92 | \$2,250,000 | \$0 | \$6,889 | \$0 | \$2,243,111 | \$386 | 8.470% | 8.510% | \$190,889 |
| 6 | | | | | | | | | | | |
| 7 | | | | | | | | | | | |
| 8 | | | | | | | | | | | |
| 9 | | | | | | | | | | | |
| 10 | Total | | \$2,250,000 | \$0 | \$6,889 | \$0 | \$2,243,111 | \$386 | | | \$190,889 |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| 13 | Annualized Cost Rate | | 8.510% | | | | | | | | |

EXHIBIT 37 SCHEDULE K

COMPARATIVE FINANCIAL DATA AND EARNING MEASURES FOR THE TEN MOST RECENT CALENDAR YEARS, BASE PERIOD AND FORECASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule Description

K Comparative Financial Data

The forecast does not include projection of the current rate case.

For electronic version, see KAW_APP_EX37K_112818.pdf.

Kentucky American Water Company Case No. 2018-00358 COMPARATIVE FINANCIAL DATA

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD

DATE CERTAIN: FOR THE PERIODS INDICATED

TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: N/A

Exhibit 37, Schedule K-1
Exhibits\[Exhibit 37 I-1 and K.xlsx]Sch K

| Line | | Forecasted | Base | Water Only |
|------|---------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| No. | Description | Period | Period | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
| 1 | | | | | | | | | | | | | |
| 2 | Plant Data: | | | | | | | | | | | | |
| 3 | Utility Plant in Service | | | | | | | | | | | | |
| 4 | Intangible Plant | \$1,722,100 | \$1,701,411 | \$820,785 | \$819,584 | \$819,584 | \$731,696 | \$731,696 | \$660,723 | \$107,711 | \$107,711 | \$107,711 | \$107,711 |
| 5 | Source of Supply & Pumping Plant | 100,364,726 | 97,016,769 | 92,882,347 | 86,521,607 | 83,513,197 | 81,888,672 | 84,460,965 | 79,966,123 | 53,910,303 | 52,364,403 | 15,002,102 | 14,957,121 |
| 6 | Water Treatment Plant | 112,751,478 | 98,441,344 | 95,808,909 | 98,441,245 | 77,572,344 | 77,192,517 | 86,000,538 | 85,510,063 | 110,619,131 | 107,824,450 | 60,047,045 | 55,468,176 |
| 7 | Transmission & Distribution Plant | 507,174,879 | 494,190,970 | 472,224,212 | 453,805,036 | 433,753,617 | 422,530,698 | 395,140,220 | 385,390,530 | 375,533,150 | 368,236,957 | 276,896,561 | 267,564,327 |
| 8 | Sewer Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | General Plant | 66,444,071 | 60,111,534 | 54,410,562 | 50,407,630 | 47,389,535 | 45,378,807 | 47,945,084 | 43,107,843 | 36,318,699 | 30,801,153 | 28,785,576 | 27,371,650 |
| 10 | Gross Plant | 788,457,253 | 751,462,028 | 716,146,816 | 689,995,103 | 643,048,278 | 627,722,390 | 614,278,502 | 594,635,281 | 576,488,994 | 559,334,674 | 380,838,996 | 365,468,985 |
| 11 | | | | | | | | | | | | | |
| 12 | Less: Accumulated Depreciation | 197,770,499 | 184,346,729 | 143,948,248 | 131,081,285 | 141,199,706 | 130,096,837 | 136,440,486 | 127,487,618 | 116,997,882 | 109,120,928 | 100,397,576 | 92,378,248 |
| 13 | Accumulated Amortization | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | |
| 15 | Net Plant in Service | 590,686,754 | 567,115,299 | 572,198,568 | 558,913,818 | 501,848,571 | 497,625,553 | 477,838,016 | 467,147,663 | 459,491,113 | 450,213,747 | 280,441,421 | 273,090,738 |
| 16 | | | | | | | | | | | | | |
| 17 | Total CWIP | 7,859,210 | 11,883,349 | 12,148,854 | 8,491,992 | 26,795,824 | 9,397,051 | 20,605,957 | 13,172,055 | 10,175,999 | 7,221,475 | 138,797,378 | 54,501,131 |
| 18 | | | | | | | | | | | | | |
| 19 | Total Plant Data | \$598,545,964 | \$578,998,648 | \$584,347,422 | \$567,405,810 | \$528,644,395 | \$507,022,604 | \$498,443,973 | \$480,319,718 | \$469,667,112 | \$457,435,222 | \$419,238,799 | \$327,591,869 |
| 20 | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | |
| 22 | % of Construction Financed Internally | 51.0% | 14.8% | 109.9% | 55.9% | 118.4% | 171.8% | 122.3% | 72.8% | 110.3% | 30.4% | 86.2% | 42.3% |
| 23 | | · | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | |
| 25 | Capital Structure: | | | | | | | | | | | | |
| 26 | (\$'s Based on Period-End Accounts) | | | | | | | | | | | | |
| 27 | Long-Term Debt | \$220,061,621 | \$204,313,966 | \$205,693,775 | \$200,707,569 | \$197,999,000 | \$200,249,000 | \$200,249,000 | \$192,390,000 | \$192,390,000 | \$172,390,000 | \$149,490,000 | \$81,200,000 |
| 28 | Preferred Stock | 2,243,433 | 2,243,111 | 2,250,000 | 2,250,000 | 0 | 0 | 0 | 0 | 1,445,600 | 1,445,600 | 1,445,600 | 1,445,600 |
| 29 | Common Equity | 217,071,552 | 206,833,861 | 198,660,341 | 186,819,140 | 171,248,573 | 167,712,960 | 163,767,141 | 159,212,836 | 155,289,658 | 150,715,659 | 128,444,633 | 93,561,588 |
| 30 | | | | | | | | | | | | | |
| 31 | Total Capital | \$439,376,607 | \$413,390,939 | \$406,604,115 | \$389,776,709 | \$369,247,573 | \$367,961,960 | \$364,016,141 | \$351,602,836 | \$349,125,258 | \$324,551,259 | \$279,380,233 | \$176,207,188 |

Kentucky American Water Company Case No. 2018-00358 COMPARATIVE FINANCIAL DATA

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD

DATE CERTAIN: FOR THE PERIODS INDICATED

TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: N/A

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Exhibit 37, Schedule K-1
Exhibits\[Exhibit 37 I-1 and K.xlsx]Sch K

| Line No. | Description | Forecasted Period | Base Period | Water Only 2017 | Water Only 2016 | Water Only 2015 | Water Only 2014 | Water Only 2013 | Water Only 2012 | Water Only 2011 | Water Only 2010 | Water Only 2009 | Water Only 2008 |
|-------------|---|----------------------|----------------|---|--------------------|--------------------|---------------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------------------------------------|
| 1 | Condensed Income Statement Data: | | | | | | | | | | | | |
| 3 | Operating Revenues | \$87,964,826 | \$91,907,987 | \$97,774,694 | \$94,865,125 | \$90,803,923 | \$88,426,563 | \$83,342,330 | \$85,689,596 | \$83,016,582 | \$73,761,818 | \$61,710,499 | \$59,774,669 |
| 4 | Operating Expenses | 70.,00.,000 | 7-2,1,1 | 401,111,001 | 70 .,000,000 | ,,,. | , , , | +/- ·=/ | +,, | +,, | Ţ: J,: J_, | ¥ = = ,: = = , : = = | , , , , , , , , , , , , , , , , , , , |
| 5 | (Excluding Income Taxes) | 64,224,719 | 58,199,646 | 55,870,415 | 54.977.083 | 53,863,128 | 51,391,750 | 51,141,917 | 50,773,919 | 48,923,129 | 47,375,401 | 42,703,200 | 39,832,456 |
| 6 | State Income Taxes - Current | 738,871 | 1,042,164 | 1,129,876 | 1,130,667 | 1,114,821 | 867,876 | 581,290 | 1,826,947 | (140,666) | 676,653 | 629,464 | 599,554 |
| 7 | Deferred SIT - Accelerated Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Deferred SIT - Other | (235,162) | (52,133) | 562,400 | 558,118 | 767,184 | 644,940 | 495,456 | (422,568) | 877,884 | 629,638 | 482,960 | 277,052 |
| 9 | Federal Income Taxes - Current | 3,532,885 | 4,831,490 | 4,803,637 | 2,816,627 | 8,573,873 | 3,776,789 | 197,027 | 9,812,980 | (483,454) | (36,209,720) | 1,535,934 | 3,273,479 |
| 10 | Deferred FIT - Accelerated Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Deferred FIT - Other | (1,313,978) | (678,853) | 7,210,315 | 6,582,354 | 294,477 | 4,903,237 | 7,239,945 | (1,438,619) | 4,775,154 | 43,850,412 | 4,268,422 | 1,926,709 |
| 12 | Deferred FIT - ITC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Amortization of ITC | (78,492) | (78,492) | (82,905) | (84,797) | (84,797) | (84,797) | (84,797) | (84,797) | (84,797) | (84,797) | (84,797) | (84,797) |
| 14 | | | | • | | ``` | · · · · · · · · · · · · · · · · · · · | | | | | | |
| 15 | Operating Income | 21,095,983 | 28,644,165 | 28,280,957 | 28,885,073 | 26,275,236 | 26,926,768 | 23,771,491 | 25,221,733 | 29,149,332 | 17,524,231 | 12,175,316 | 13,950,216 |
| 16 | | | | | | | | | | | | | |
| 17 | AFUDC | 554,026 | 968,751 | 863,609 | 1,550,345 | 1,104,334 | 452,869 | 1,139,458 | 991,925 | 412,080 | 3,370,915 | 4,897,575 | 1,918,748 |
| 18 | Other Income (Deductions), Net | 0 | 2,061,514 | 4,746,044 | (125,987) | 161,748 | 739,179 | (49,199) | (47,482) | (429,902) | (555,333) | | (269,064) |
| 19 | | | | | | · | | | | | | | |
| 20 | Income Available for Fixed Charges | 21,650,009 | 31,674,430 | 33,890,610 | 30,309,431 | 27,541,319 | 28,118,816 | 24,861,751 | 26,166,176 | 29,131,510 | 20,339,813 | 17,072,891 | 15,599,900 |
| 21 | Interest Charges | 13,080,608 | 12,528,178 | 12,296,467 | 12,009,017 | 12,232,463 | 11,892,600 | 11,660,167 | 11,839,064 | 11,019,329 | 7,109,349 | 5,942,543 | 6,544,685 |
| 22 | - | - | | | | | | | | | | | |
| 23 | Net Income | 8,569,400 | 19,146,252 | 21,594,143 | 18,300,414 | 15,308,856 | 16,226,217 | 13,201,584 | 14,327,112 | 18,112,181 | 13,230,464 | 11,130,348 | 9,055,215 |
| 24 | Preferred Dividends | 190,575 | 190,575 | 190,575 | 190,575 | 381,150 | 381,150 | 381,150 | 421,041 | 458,776 | 458,776 | 460,552 | 459,457 |
| 25 | | | | | | · | | • | | - | | | |
| 26 | Net Income to Common Equity | \$8,378,825 | \$18,955,677 | \$21,403,568 | \$18,109,839 | \$14,927,706 | \$15,845,067 | \$12,820,434 | \$13,906,071 | \$17,653,405 | \$12,771,688 | \$10,669,796 | \$8,595,758 |
| 27 | | | | | | | | | | | | | |
| 28 | | | | | | | | | | | | | |
| 29 | AFUDC as a Percent of Net Income | 6.47% | 5.06% | 4.00% | 8.47% | 7.21% | 2.79% | 8.63% | 6.92% | 2.28% | 25.48% | 44.00% | 21.19% |
| 30 | | | | | | | | | | | | | |
| 31 | AFUDC as a Percent to Earnings | | | | | | | | | | | | |
| 32 | Available for Common Equity | 6.61% | 5.11% | 4.03% | 8.56% | 7.40% | 2.86% | 8.89% | 7.13% | 2.33% | 26.39% | 45.90% | 22.32% |
| 33 | | | | | | | | | | | | | |
| 34 | Cost of Capital: | | | | | | | | | | | | |
| 35 | Embedded Cost of Long-Term Debt | 5.88% | 5.99% | 6.00% | 6.06% | 6.23% | 6.13% | 6.01% | 6.15% | 5.73% | 4.05% | 3.89% | 7.13% |
| 36 | Embedded Cost of Preferred Stock | 8.51% | 8.51% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.76% | 5.37% | 5.37% | 5.37% | 5.38% |
| 37 | | | | | | | | | | | | | |
| 38 | Fixed Charge Coverages: | | | | | | | | | | | | |
| 39 | Pre-Tax Interest Coverage | 1.86 | 2.93 | 3.86 | 3.44 | 3.12 | 3.21 | 2.86 | 3.03 | 3.09 | 4.11 | 4.02 | 3.30 |
| 40 | Pre-Tax Interest Coverage | | | | | | | | | | | | |
| 41 | (Excluding AFUDC) | 1.81 | 2.86 | 3.79 | 3.31 | 3.03 | 3.18 | 2.76 | 2.95 | 3.05 | 3.63 | 3.20 | 3.01 |
| 42 | After-Tax Interest Coverage | 1.66 | 2.53 | 2.76 | 2.52 | 2.25 | 2.36 | 2.13 | 2.21 | 2.64 | 2.86 | 2.87 | 2.38 |
| 43 | After-Tax Fixed Charge Coverage | 1.63 | 2.49 | 2.71 | 2.48 | 2.18 | 2.29 | 2.06 | 2.13 | 2.54 | 2.69 | 2.67 | 2.23 |
| 44 | | | | | | | | | | | | | |

Data for forecast excludes the effect of any additional revenues approved by the commission in this proceeding.

Kentucky American Water Company Case No. 2018-00358 COMPARATIVE FINANCIAL DATA

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD

DATE CERTAIN: FOR THE PERIODS INDICATED

TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: N/A

Exhibit 37, Schedule K-1
Exhibits\[Exhibit 37 I-1 and K.xlsx]Sch K

| Line | | Forecasted | Base | Water Only | Water Only | Water Only | Water Only | Water Only | Water Only | Water Only | Water Only | Water Only | Water Only |
|----------|---|------------|-----------|------------|------------|-------------------|---------------------|---------------------|------------------|------------------|-----------------|---------------|------------|
| No. | Description | Period | Period | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
| 1 | Charles and David Dakings. | | | | | | | | | | | | |
| 2 | Stock and Bond Ratings: Moody's Bond Rating | | | | | | | | | | | | |
| 3 4 | S&P Bond Rating | | | | | ALL BOND | AND DECEMBED | STOCK ISSUES ARE | DDIVATELY DI ACI | ED AND THEREFOR | E NOT DATED | | |
| 5 | Moody's Preferred Stock Rating | | | | | ALL BOND | AND PREFERRED | STOCK ISSUES ARE | PRIVATELT PLACE | ED AND THEKEFOR | E, NOT KATED. | | |
| 6 | S&P Preferred Stock Rating | | | | | | | | | | | | |
| 7 | Sail Treferred Stock Hatting | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | |
| 9 | Common Stock Related Data: | | | | | | | | | | | | |
| 10 | Shares Outstanding - Year-End | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 |
| 11 | Shares Outstanding - Monthly Average | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 | 1,567,391 |
| 12 | | | | | | | | | | | | | |
| 13 | Earnings per Share - Weighted Average | \$5.35 | \$12.09 | \$13.66 | \$11.55 | \$9.52 | \$10.11 | \$8.18 | \$8.87 | \$11.26 | \$8.15 | \$6.81 | \$5.48 |
| 14 | | | | | | | | | | | | | |
| 15 | Dividends Paid per Share | \$4.01 | \$9.07 | \$9.21 | \$7.81 | \$7.20 | \$7.56 | \$5.29 | \$9.38 | \$8.66 | \$5.70 | \$5.17 | \$3.83 |
| 16 | Dividends Declared per Share | \$4.01 | \$9.07 | \$9.21 | \$7.81 | \$7.20 | \$7.56 | \$5.29 | \$9.38 | \$8.66 | \$5.70 | \$5.17 | \$3.83 |
| 17 | Dividend Payout Ratio (Declared Basis) | 74.95% | 75.02% | 67.42% | 67.62% | 75.63% | 74.78% | 64.67% | 105.75% | 76.91% | 69.94% | 75.92% | 69.89% |
| 18 | | | | | | | | | | | | | |
| | Market Price - High/Low | | | | | | | | | | | | |
| 20 | 1st Quarter | | | | | O MANDUET DDICE I | C 43/411 4 DI E EOD | LICENTI ICIOY ABAED | UCAN WATER CON | ADANIV STOCK IS | NOT DUDU IOU TO | 4DFD | |
| 21 22 | 2nd Quarter 3rd Quarter | | | | N | O WARKET PRICE I | S AVAILABLE FUR | KENTUCKY-AMER | ICAN WATER CON | VIPANY. STOCK IS | NOT PUBLICLY IK | ADED. | |
| 23 | 4th Quarter | | | | | | | | | | | | |
| 24 | 4tii Quartei | | | | | | | | | | | | |
| 25 | Book Value per Share (Year-End) | \$138.49 | \$131.96 | \$126.75 | \$119.19 | \$109.26 | \$107.00 | \$104.48 | \$101.58 | \$99.08 | \$96.16 | \$81.95 | \$59.69 |
| 26 | book value per share (rear Ena) | Ç130.43 | Ç151.50 | \$120.75 | Ų115.15 | Ģ105.20 | \$107.00 | Ç104.40 | Ç101.50 | Ç55.00 | \$30.10 | 301.33 | \$33.03 |
| 27 | | | | | | | | | | | | | |
| 28 | Rate of Return Measures: | | | | | | | | | | | | |
| 29 | Return on Common Equity (Average) | 3.95% | 9.35% | 11.10% | 10.12% | 8.81% | 9.56% | 7.94% | 8.84% | 11.54% | 9.15% | 9.61% | 10.23% |
| 30 | | | | | | | | | | | | | |
| 31 | Return on Total Capital - (Average) | 4.95% | 7.37% | 7.10% | 7.61% | 7.13% | 7.36% | 6.64% | 7.20% | 8.65% | 5.80% | 5.34% | 8.29% |
| 32 | | | | | | | | | | | | | |
| 33 | Return on Net Plant in Service (Average) | 3.64% | 5.48% | 5.00% | 5.45% | 5.26% | 5.52% | 5.03% | 5.44% | 6.41% | 4.80% | 4.40% | 5.30% |
| 34 | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | |
| | Other Financial and Operating Data: | | | | | | | | | | | | |
| 37 | Mix of Sales (Gas and Electric) | | | | | NOT APPLICAB | LE TO KENTUCKY | -AMERICAN WATE | R COMPANY | | | | |
| 38 | Min of Fred (Consend Floratein) | | | | | NOT APPLICAD | 1 F TO 1/FNT11010/ | ******* | D COMMENTY | | | | |
| 39 40 | Mix of Fuel (Gas and Electric) | | | | | NOT APPLICAB | LE TO KENTUCKY | -AMERICAN WATE | R COMPANY | | | | |
| 40 | Composite Depreciation Rate | 2.38% | 2.38% | 2.22% | 2.18% | 2.10% | 2.19% | 2.17% | 1.98% | 1.56% | 1.41% | 1.56% | 1.64% |
| 41 | composite Depreciation Nate | 2.36% | 2.36% | 2.2270 | 2.10% | 2.10% | 2.19% | 2.1/70 | 1.36% | 1.30% | 1.4170 | 1.30% | 1.04% |
| 43 | | | | | | | | | | | | | |
| 44 | Return on net plant calculated b | | | | | | | | | | | | |

EXHIBIT 37 SCHEDULE L

NARRATIVE DESCRIPTION AND EXPLANATION OF ALL PROPOSED TARIFF CHANGES KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule Description

L Narrative Rationale for Tariff Changes

For electronic version, see KAW_APP_EX37L_112818.pdf.

Kentucky American Water Company Case No. 2018-00358 Narrative Description and Explanation of Proposed Tariff Changes

For the 12 Months Ending June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period

Type of Filing: __X_ Original ____ Updated ____ Revised

Exhibit 37, Schedule L
Tariffs\[Exhibit 37 L.xlsx]Sch L
Witness Responsible: Melissa Schwarzell

| Line No. | Reference | Type of Rate or Regulation | Description |
|-------------|-----------|-------------------------------|---|
| 1 | | <u> </u> | The Company is proposing to increase its rates based on Ms. Connie Heppenstall's Cost of Service Study for all metered tariffs, plus public and |
| 2 | | | private fire protection. Please see the testimony of Ms. Melissa Schwarzell for a general discussion about the impact of the change in water |
| 3 | | | service tariffs proposed by the testimony and exhibits of Ms. Connie Heppenstall. Also see the Cost of Service Study prepared by Ms. |
| 4 | | | Heppenstall attached to Exhibit 36. |
| 5 | | | • |
| 6 | | | The Company is proposing to apply the same meter charges by the size of the meter to all customer classifications, and eliminate the different |
| 7 | | | meter charges for residential customers. |
| 8 | | | |
| 9 | | | The Company is proposing to revise its rates and charges to eliminate the separate rates for the former customers of the Eastern Rockcastle |
| 10 | | | Water District. |
| 11 | | | |
| 12 | | | The Company is proposing revisions to clarify that the rates and charges will apply to all customers within Kentucky American's service |
| 13 | | | territory unless otherwise noted. The Company is also proposing a revision to clarify that Service Classification No. 6 applies only to the |
| 14 | | | portion of the service territory supplied from the Kentucky River and the purpose of the rate for Kentucky River Authority withdrawal fees. |
| 15 | | | |
| 16 | | | The Company is proposing to add a new tariff for a Qualified Infrastructure Program Charge. The charge will recover the fixed costs (pre-tax |
| 17 | | | return and depreciation) of certain non-revenue producing distribution system replacement projects and water treatment facility replacement |
| 18 | | | projects completed and placed in service on an annual prospective basis between base rate cases and recorded in the individual utility plant |
| 19 | | | accounts. The purpose of this additional rider is to the provide the Company with the resources to accelerate the replacement of aging water |
| 20 | | | distribution system and water treatment system infrastructure. The initial annual prospective QIP year will be the first full twelve month |
| 21 | | | period following the Forecast Test Period utilized by the Commission in establishing Base Rates of the Company in its prior Base Rate Case |
| 22 | | | proceeding. Please see Ms. Melissa Schwarzell's testimony. |
| 23 | | | |
| 24 | | | The Company added 3 additional counties for service availability on the Cover Page. |
| 25 | | | |
| 26 | | | The Company is proposing to adjust its Tapping Fee tariff due to decreased costs for water service installations. Additional gross-up for state |
| 27 | | | and federal income tax will be added to the rates. Please refer to the testimony of Mr. Brent O'Neill. |
| 28 | | | |

EXHIBIT 37 SCHEDULE M

REVENUE SUMMARY FOR BASE PERIOD AND FORECASTED PERIOD WITH DETAILED BILLING ANALYSIS FOR ALL CUSTOMER CLASSES

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

| Schedule | | | | | | | |
|----------|---|--|--|--|--|--|--|
| M-1 | Revenue Summary | | | | | | |
| M-2 | Revenues at Present and Proposed Rates | | | | | | |
| M-3 | Bill Analysis for the Base Period and Forecasted Period | | | | | | |

For electronic version, see KAW_APP_EX37M_112818.pdf.

Kentucky American Water Company Case No. 2018-00358 Revenue Summary

Base Peiod Ended 2/28/19 & the Forecast Year Ended 6/30/20 (At Both Present and Proposed Rates)

Witness Responsible: Melissa Schwarzell

| | | Supporting | Base Period | Adjustments | Forecast Year | Adjustments | Forecast Year |
|------|---------------------------------|--|-----------------|---------------|---------------|--------------|---------------|
| Line | | Schedule | 12 Months Ended | for Present | at Present | for Proposed | at Proposed |
| No. | Description | Reference | 2/28/19 | Rates | Rates | Rates | Rates |
| 1 | | | | | | | |
| 2 | Sales of Water | | | | | | |
| 3 | Residential | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | \$50,159,678 | (\$2,608,484) | \$47,551,194 | \$10,908,441 | \$58,459,635 |
| 4 | Commercial | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 23,055,908 | (1,391,960) | 21,663,948 | 5,404,100 | 27,068,048 |
| 5 | Industrial | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 2,841,330 | (325,438) | 2,515,892 | 579,966 | 3,095,858 |
| 6 | Other Public Authorities | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 6,057,232 | (353,857) | 5,703,375 | 1,420,526 | 7,123,901 |
| 7 | Sale for Resale | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 1,937,407 | (226,317) | 1,711,090 | 367,221 | 2,078,311 |
| 8 | Private Fire | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 2,812,617 | (147,896) | 2,664,721 | 346,415 | 3,011,136 |
| 9 | Public Fire | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 3,807,199 | (196,089) | 3,611,110 | 838,067 | 4,449,177 |
| 10 | Miscellaneous | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | (1,284,149) | 1,344,430 | 60,281 | 0 | 60,281 |
| 11 | Other Water Revenue | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Sales of Water | | 89,387,222 | (3,905,611) | 85,481,611 | 19,864,736 | 105,346,347 |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | Other Operating Revenues | | | | | | |
| 16 | Other Water Revenue | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 0 | 0 | 0 | 0 | 0 |
| 17 | Late Payment Fee | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 837,881 | (53,397) | 784,484 | 0 | 784,484 |
| 18 | Rent | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 95,656 | 1,222 | 96,878 | 0 | 96,878 |
| 19 | Rent I/C | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 154,932 | (2) | 154,930 | 0 | 154,930 |
| 20 | Collect for Others | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 0 | 0 | 0 | 0 | 0 |
| 21 | NSF Check Charge | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 30,420 | 420 | 30,840 | 0 | 30,840 |
| 22 | Application/Initiation Fee | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 776,520 | (10,839) | 765,681 | 0 | 765,681 |
| 23 | Usage Data | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 51,797 | (259) | 51,538 | 0 | 51,538 |
| 24 | Reconnect Fee | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 573,394 | 25,470 | 598,864 | 0 | 598,864 |
| 25 | Miscellaneous Service | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 165 | (165) | 0 | 0 | 0 |
| 26 | WW-Miscellaneous Service | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | 0 | 0 | 0 | 0 | 0 |
| 27 | Total Other Operating Revenu | ies | 2,520,765 | (37,550) | 2,483,215 | 0 | 2,483,215 |
| 28 | | | | | | | |
| 29 | | | | | | | |
| 30 | Total Operating Revenues | | \$91,907,987 | (\$3,943,161) | \$87,964,826 | \$19,864,736 | \$107,829,562 |

Kentucky American Water Company Case No. 2018-00358 Revenue Summary

Summary of Adjustments for Operating Revenues at Present Rates

Witness Responsible: Melissa Schwarzell

| Line | | Schedule | | | | Other | Sale |
|--------|------------------------------------|---------------------------------|---------------|---------------|---------------|---------------------------|---------------|
| Number | Adjustments | Reference | Residential | Commercial | Industrial | Public Authorities | for Resale |
| 1 | | | | | | | |
| _ | Change in Billing Determinants and | ·- | (40.400.004) | (****** | (+00=004) | (**** | (4.00 =) |
| 2 | Prices | Revenue.xlsx]Sch M | (\$2,192,371) | (\$964,814) | (\$297,321) | (\$82,246) | (\$186,711) |
| 3 | Unbilled Adjustment | | (416,113) | (427,146) | (28,117) | (271,611) | (39,606) |
| 4 | | | | | | | 0 |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | Total | | (\$2,608,484) | (\$1,391,960) | (\$325,438) | (\$353,857) | (\$226,317) |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | Private | Public | | Other | |
| 12 | | | Fire | Fire | Miscellaneous | Water Revenue | Total |
| 13 | | | | | | | |
| 14 | | | | | | | |
| | Change in Billing Determinants and | Revenues\[KAWC 2018 Rate Case - | | | | | |
| 15 | Prices | Revenue.xlsx]Sch M | (\$136,731) | (\$196,095) | \$1,343,000 | \$0 | (\$2,713,289) |
| 16 | Unbilled Adjustment | | (11,165) | 6 | 1,430 | | (1,192,322) |
| 17 | | | | | | | 0 |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | Total | | (\$147,896) | (\$196,089) | \$1,344,430 | \$0 | (\$3,905,611) |

Kentucky American Water Company Case No. 2018-00358 Revenue Summary Summary of Adjustments for Operating Revenues at Present Rates

Witness Responsible: Melissa Schwarzell

| Line Number | Adjustments | Schedule Reference | Other Water Revenue | Late Payment Fee | Rent | Rent I/C | Collect for Others | NSF Check Charge |
|----------------|-----------------------------------|--|------------------------|---------------------|-----------|----------|-----------------------|---------------------|
| 1 | | | | | | | | |
| 2 | To Adjust for the Forecast Period | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | \$0 | (\$53,397) | \$1,222 | (\$2) | \$0 | \$420 |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 7 | Total | | \$0 | (\$53,397) | \$1,222 | (\$2) | \$0 | \$420 |
| 8 | | | | (17) | . , | (1.7 | , - | |
| 9 | | | | | | | | |
| 10 | | | | | | | | |
| 11 | | | Application/ | Usage | Reconnect | | WW-Miscellaneous | |
| 12 | | | Initiation Fee | Data | Fee | Service | Service | Total |
| 13 14 | | | | | | | | |
| 15 | To Adjust for the Forecast Period | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | (\$10,839) | (\$259) | \$25,470 | (\$165) | \$0 | (\$37,550) |
| 16 | | | (+==,===) | (+===) | 7-2, | (+/ | ** | (+,, |
| 17 | | | | | | | | |
| 18 | | | | | | | | |
| 19 | | | (440,000) | (40=0) | 405 450 | (4.0=) | 40 | (40= ==0) |
| 20 | Total | | (\$10,839) | (\$259) | \$25,470 | (\$165) | \$0 | (\$37,550) |

Kentucky American Water Company Case No. 2018-00358 Revenue Summary

Summary of Adjustments for Operating Revenues for Forecast Year at Proposed Rates

Witness Responsible: Melissa Schwarzell

| Line Number | Adjustments | Schedule Reference | Residential | Commercial | Industrial | Other Public Authorities | Sale for Resale |
|----------------|-----------------------|---|--------------|-------------|---------------|-----------------------------|--------------------|
| - rumber | Aujustinents | Reference | Hesiaciidai | Commercial | maastriai | T ubile / utilottees | TOT RESULE |
| 1 | | | | | | | |
| 2 | Proposed Rates | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | \$10,908,441 | \$5,404,100 | \$579,966 | \$1,420,526 | \$367,221 |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | Total | | \$10,908,441 | \$5,404,100 | \$579,966 | \$1,420,526 | \$367,221 |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | Private | Public | " | Other | |
| 12 | | | Fire | Fire | Miscellaneous | Water Revenue | Total |
| 13 | | | | | | | |
| 14 15 | Proposed Rates | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | \$346,415 | \$838,067 | \$0 | \$0 | \$19,864,736 |
| 16 | Proposed Rates | Revenues ([RAWC 2016 Rate Case - Revenue.xisx]scirivi | \$540,415 | 2020,007 | Ş U | ŞU | \$19,604,730 |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | Total | | \$346,415 | \$838,067 | \$0 | \$0 | \$19,864,736 |
| | | | | | | | |

Kentucky American Water Company Case No. 2018-00358 Revenue Summary Summary of Adjustments for Other Revenues for Forecast Year at Proposed Rates

Witness Responsible: Melissa Schwarzell

| Line Number | r Adjustments | Schedule Reference | Other Water Revenue | Late Payment Fee | Rent | Rent I/C | Collect for Others | NSF Check Charge |
|----------------|-----------------------------------|--|--------------------------------|---------------------|------------------|--------------------------|-----------------------------|---------------------|
| 1 | | | | | | | | |
| 2 | To Adjust for the Forecast Period | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 7 | Total | | \$0 | \$0 | \$0 | \$ | 0 \$0 | \$0 |
| 8 | | | | · | · | <u> </u> | <u> </u> | <u> </u> |
| 9 | | | | | | | | |
| 10 | | | | | _ | | | |
| 11 12 | | | Application/ Initiation Fee | Usage Data | Reconnect Fee | Miscellaneous Service | WW-Miscellaneous Service | Total |
| 13 | | | IIIIII ation ree | Data | ree | Jei vice | Service | Total |
| 14 | | | | | | | | |
| 15 | To Adjust for the Forecast Period | Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M | \$0 | | \$0 | | | \$0 |
| 16 | | | | | | | | |
| 17 18 | | | | | | | | |
| 19 | | | | | | | | |
| 20 | Total | | \$0 | \$0 | \$0 | \$ | 0 \$0 | \$0 |

Forecast Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
Witness Responsible: Melissa Schwarzell
ALL CUSTOMERS

| | | Base Peri | od at Present Rates | Base Period a | t Proposed Rates | Test Year at | Present Rates | Test Year at | Proposed Rates | | |
|------|----------------------------|---------------------|---------------------|---------------------|------------------|---------------------|------------------|---------------------|------------------|------------------|----------------------|
| Line | Class/ # Description | Sales ('000 Gal) | Total Revenue | Sales ('000 Gal) | Total Revenue | Sales ('000 Gal) | Total Revenue | Sales ('000 Gal) | Total Revenue | Dollar Change | Percentage Change |
| 1 | Monthly Billing: | () | | | | . (, | | | | | |
| 2 | - | | | | | | | | | | |
| 3 | Residential | 5,627,495 | \$49,739,989 | 5,627,495 | \$57,929,874 | 5,631,655 | \$47,551,194 | 5,631,655 | \$58,459,636 | \$10,908,442 | 22.94% |
| 4 | Commercial | 3,748,497 | 22,686,067 | 3,748,497 | 26,711,456 | 3,798,369 | 21,663,948 | 3,798,369 | 27,068,049 | 5,404,101 | 24.95% |
| 5 | Industrial | 651,882 | 2,813,214 | 651,882 | 3,258,199 | 617,725 | 2,515,892 | 617,725 | 3,095,858 | 579,966 | 23.05% |
| 6 | Other Public Authority | 1,119,903 | 5,785,622 | 1,119,903 | 6,821,432 | 1,165,872 | 5,703,375 | 1,165,872 | 7,123,901 | 1,420,526 | 24.91% |
| 7 | Sale for Resale | 448,274 | 1,897,800 | 448,274 | 2,181,405 | 426,827 | 1,711,088 | 426,827 | 2,078,310 | 367,222 | 21.46% |
| 8 | Private Fire Service: | 3,098 | 2,817,944 | 3,138 | 2,981,578 | 0 | 2,664,721 | 0 | 3,011,136 | 346,415 | 13.00% |
| 9 | Public Fire Service | 0 | 3,790,713 | 0 | 4,409,187 | 0 | 3,611,110 | 0 | 4,449,177 | 838,067 | 23.21% |
| 10 | Miscellaneous | 5,887 | 80,861 | 5,887 | 73,102 | 3,153 | 60,281 | 3,153 | 60,281 | 0 | 0.00% |
| 11 | Other Water Revenue | 0 | (1,363,747) | 0 | (1,363,747) | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 12 | Total | 11,605,035 | \$88,248,463 | 11,605,075 | \$103,002,485 | 11,643,601 | \$85,481,609 | 11,643,601 | \$105,346,348 | \$19,864,739 | 23.24% |
| 13 | | | | | | | | | | | |
| 14 | Miscellaneous Revenues: | | | | | | | | | | |
| 15 | Other Water Revenue | | \$ - | | \$0 | | \$0 | | \$0 | 0 | 0.00% |
| 16 | Late Payment Fee | | 798,427 | | 798,427 | | 784,484 | | 784,484 | 0 | 0.00% |
| 17 | Rent | | 96,878 | | 96,878 | | 96,878 | | 96,878 | 0 | 0.00% |
| 18 | Rent I/C | | 154,930 | | 154,930 | | 154,930 | | 154,930 | 0 | 0.00% |
| 19 | Collect for Others | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 20 | NSF Check Charge | | 30,804 | | 30,804 | | 30,840 | | 30,840 | 0 | 0.00% |
| 21 | Application/Initiation Fee | | 765,681 | | 765,681 | | 765,681 | | 765,681 | 0 | 0.00% |
| 22 | Usage Data | | 47,194 | | 47,194 | | 51,538 | | 51,538 | 0 | 0.00% |
| 23 | Reconnect Fee | | 583,109 | | 583,109 | | 598,864 | | 598,864 | 0 | 0.00% |
| 24 | Miscellaneous Service | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 25 | WW-Miscellaneous Service | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 26 | Total Other Revenue | | \$ 2,477,023 | | \$2,477,023 | | \$2,483,215 | | \$2,483,215 | \$0 | 0.00% |
| 27 | | | | | | | | | | | |
| 28 | Total Revenue | | \$ 90,725,485 | | \$105,479,508 | | \$87,964,824 | | \$107,829,563 | \$19,864,739 | 22.58% |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
Witness Responsible: Melissa Schwarzell ALL CUSTOMERS (Residential)

| | | | Base Peri | od at Present F | Rates | E | Base Period at I | Proposed Rates | ; | | Test Year at | Present Rates | | | Test Year at | Proposed Rates | | | |
|--------|---------------------|-----------|------------|-----------------|--------------|-----------|------------------|----------------|--------------|-----------|--------------|---------------|--------------|-----------|--------------|----------------|--------------|--------------|------------|
| | | Customer | | | | Customer | | | | Customer | | | | Customer | | , | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line # | Description | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 | Residential: | | | | | | | | | | | | | | | | | | |
| 2 | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 3 | 5/8" Monthly | 1,411,383 | | \$12.57 | \$17,741,966 | 1,411,383 | | \$15.00 | \$21,170,750 | 1,431,589 | | \$12.63 | \$18,085,530 | 1,431,589 | | \$15.00 | \$21,473,835 | \$3,388,305 | 18.73% |
| 4 | 3/4" Monthly | 4 | | 18.74 | 82 | 4 | | 22.40 | 99 | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| 5 | 1" Monthly | 23,800 | | 31.23 | 743,259 | 23,800 | | 37.30 | 887,721 | 24,807 | | 31.23 | 774,723 | 24,807 | | 37.30 | 925,301 | 150,578 | 19.44% |
| 6 | 1-1/2" Monthly | 156 | | 62.45 | 9,747 | 156 | | 74.70 | 11,659 | 156 | | 62.45 | 9,742 | 156 | | 74.70 | 11,653 | 1,911 | 19.62% |
| 7 | 2" Monthly | 1,415 | | 99.92 | 141,366 | 1,415 | | 119.50 | 169,068 | 1,404 | | 99.92 | 140,288 | 1,404 | | 119.50 | 167,778 | 27,490 | 19.60% |
| 8 | 3" Monthly | 0 | | 187.35 | 0 | 0 | | 224.00 | 0 | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | 0.00% |
| 9 | 4" Monthly | 0 | | 312.25 | 0 | 0 | | 373.40 | 0 | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | 0.00% |
| 10 | 6" Monthly | 36 | | 624.50 | 22,482 | 36 | | 746.70 | 26,881 | 36 | | 624.50 | 22,482 | 36 | | 746.70 | 26,881 | 4,399 | 19.57% |
| 11 | 8" Monthly | 12 | | 999.20 | 11,990 | 12 | | 1,194.70 | 14,336 | 12 | | 999.17 | 11,990 | 12 | | 1,194.70 | 14,336 | 2,346 | 19.57% |
| | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | Volumetric Charges: | i | | | | | | | | | | | | | | | | | |
| | First Block | | 5,592,375 | \$5.5369 | \$30,964,289 | | 5,592,375 | \$6.3640 | \$35,589,871 | | 5,614,527 | \$5.0409 | \$28,302,267 | | 5,614,527 | \$6.3640 | \$35,730,848 | \$7,428,581 | 26.25% |
| | Second Block | | 8,773 | \$11.5300 | 101,149 | | 8,773 | 6.3640 | 55,830 | | 17,128 | 11.9202 | 204,172 | | 17,128 | 6.3640 | 109,004 | (95,168) | -46.61% |
| | Third Block | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | 0 | 0.00% |
| | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | 0 | 0.00% |
| | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | 0 | 0.00% |
| | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | 0 | 0.00% |
| | Credits | | 26,348 | | 3,659 | | 26,348 | | 3,659 | | | | 0 | | 0 | | 0 | 0 | 0.00% |
| 24 | | | | | | | | - | | | | | | | | | | | |
| 25 | Total | | 5,627,495 | _ | \$49,739,989 | | 5,627,495 | = | \$57,929,874 | : | 5,631,655 | | \$47,551,194 | | 5,631,655 | | \$58,459,636 | \$10,908,442 | 22.94% |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Witness Responsible: Melissa Schwarzell

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 ALL CUSTOMERS (Commercial)

| | | | Base Peri | od at Present R | ates | Е | Base Period at F | Proposed Rates | 5 | | Test Year at | Present Rates | ; | | Test Year at | Proposed Rates | 5 | | |
|--------|--------------------|----------|------------|-----------------|--------------|----------|------------------|----------------|--------------|----------|--------------|---------------|--------------|----------|--------------|----------------|--------------|-------------|------------|
| | | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line # | Description | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 | Commercial: | | | | | | | | | | | | | | | | | | |
| 2 | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 3 | 5/8" Monthly | 55,408 | | \$13.69 | \$758,599 | 55,408 | | \$15.00 | \$831,127 | 55,239 | | \$13.70 | \$756,775 | 55,239 | | \$15.00 | \$828,585 | \$71,810 | 9.49% |
| 4 | 3/4" Monthly | 0 | | 20.46 | 0 | 0 | | 22.40 | 0 | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| 5 | 1" Monthly | 29,049 | | 34.07 | 989,698 | 29,049 | | 37.30 | 1,083,526 | 29,094 | | 34.07 | 991,233 | 29,094 | | 37.30 | 1,085,206 | 93,973 | 9.48% |
| 6 | 1-1/2" Monthly | 2,128 | | 68.17 | 145,043 | 2,128 | | 74.70 | 158,937 | 2,112 | | 68.17 | 143,975 | 2,112 | | 74.70 | 157,766 | 13,791 | 9.58% |
| 7 | 2" Monthly | 23,920 | | 109.04 | 2,608,199 | 23,920 | | 119.50 | 2,858,398 | 24,100 | | 108.60 | 2,617,271 | 24,100 | | 119.50 | 2,879,950 | 262,679 | 10.04% |
| 8 | 3" Monthly | 12 | | 204.47 | 2,454 | 12 | | 224.00 | 2,688 | 12 | | 204.50 | 2,454 | 12 | | 224.00 | 2,688 | 234 | 9.54% |
| 9 | 4" Monthly | 366 | | 340.77 | 124,010 | 366 | | 373.40 | 136,674 | 360 | | 340.77 | 122,677 | 360 | | 373.40 | 134,424 | 11,747 | 9.58% |
| 10 | 6" Monthly | 171 | | 681.50 | 116,796 | 171 | | 746.70 | 127,970 | 168 | | 681.50 | 114,492 | 168 | | 746.70 | 125,446 | 10,954 | 9.57% |
| 11 | 8" Monthly | 132 | | 1,090.40 | 143,631 | 132 | | 1,194.70 | 157,370 | 132 | | 1,090.40 | 143,933 | 132 | | 1,194.70 | 157,700 | 13,767 | 9.56% |
| 12 | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | Volumetric Charges | | | | | | | | | | | | | | | | | | |
| 17 | First Block | | 3,746,812 | \$4.7622 | \$17,843,242 | | 3,746,812 | \$5.7120 | \$21,401,790 | | 3,797,076 | \$4.4112 | \$16,749,572 | | 3,797,076 | \$5.7120 | \$21,688,896 | \$4,939,324 | 29.49% |
| | Second Block | | 244 | 11.5300 | 2,813 | | 244 | 5.7120 | 1,394 | | 640 | 15.4535 | 9,890 | | 640 | 5.7120 | 3,656 | (6,234) | -63.03% |
| | Third Block | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | | 653 | 17.8696 | 11,676 | | 653 | 5.7120 | 3,732 | (7,944) | -68.04% |
| | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | 0 | 0.00% |
| 21 | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | 0 | 0.00% |
| 22 | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | 0 | 0.00% |
| | Credits | | 1,441 | | (48,418) | | 1,441 | | (48,418) | | | | 0 | | 0 | | 0 | 0 | 0.00% |
| 24 | | | | _ | | | | _ | | | | | | | | | | | |
| 25 | Total | | 3,748,497 | _ | \$22,686,067 | | 3,748,497 | _ | \$26,711,456 | | 3,798,369 | | \$21,663,948 | | 3,798,369 | | \$27,068,049 | \$5,404,101 | 24.95% |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS (Industrial)

Witness Responsible: Melissa Schwarzell

| | | | Base Peri | od at Present F | lates | В | ase Period at I | Proposed Rates | | | Test Year at | Present Rates | | | Test Year at | Proposed Rates | | | |
|-------------|---------------------|----------|------------|-----------------|-------------|----------|-----------------|----------------|-------------|----------|--------------|---------------|-------------|----------|--------------|----------------|-------------|-----------|------------|
| | | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line # | Description | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 li | ndustrial: | | | | | | | | | | | | | | | | | | |
| 2 <u>N</u> | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 3 5 | 5/8" Monthly | 77 | | \$13.63 | \$1,050 | 77 | | \$15.00 | \$1,155 | 72 | | \$13.63 | \$981 | 72 | | \$15.00 | \$1,080 | \$99 | 10.09% |
| 4 3 | 3/4" Monthly | 0 | | 20.46 | 0 | 0 | | 22.40 | 0 | 0 | | 20.46 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| 5 1 | 1" Monthly | 48 | | 34.07 | 1,635 | 48 | | 37.30 | 1,790 | 48 | | 34.07 | 1,635 | 48 | | 37.30 | 1,790 | 155 | 9.48% |
| 6 1 | 1-1/2" Monthly | 24 | | 68.17 | 1,636 | 24 | | 74.70 | 1,793 | 24 | | 68.17 | 1,636 | 24 | | 74.70 | 1,793 | 157 | 9.60% |
| 7 2 | 2" Monthly | 264 | | 109.04 | 28,767 | 264 | | 119.50 | 31,527 | 264 | | 109.04 | 28,787 | 264 | | 119.50 | 31,548 | 2,761 | 9.59% |
| 8 3 | 3" Monthly | 0 | | 204.47 | 0 | 0 | | 224.00 | 0 | 0 | | 204.47 | 0 | 0 | | 224.00 | 0 | 0 | 0.00% |
| 9 4 | 4" Monthly | 120 | | 340.77 | 40,892 | 120 | | 373.40 | 44,808 | 120 | | 340.77 | 40,892 | 120 | | 373.40 | 44,808 | 3,916 | 9.58% |
| | 6" Monthly | 108 | | 681.50 | 73,602 | 108 | | 746.70 | 80,644 | 108 | | 681.50 | 73,602 | 108 | | 746.70 | 80,644 | 7,042 | 9.57% |
| 11 8 | 3" Monthly | 0 | | 1,090.40 | 0 | 0 | | 1,194.70 | 0 | 0 | | 1,090.40 | 0 | 0 | | 1,194.70 | 0 | 0 | 0.00% |
| 12 S | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 <u>V</u> | Volumetric Charges: | | | | | | | | | | | | | | | | | | |
| 17 F | First Block | | 651,882 | \$4.0891 | \$2,665,590 | | 651,882 | \$4.7500 | \$3,096,440 | | 617,725 | \$3.8340 | \$2,368,359 | | 617,725 | \$4.7500 | \$2,934,195 | \$565,836 | 23.89% |
| | Second Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| 19 T | Third Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| 22 S | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| 23 C | Credits | | 0 | | 42 | | 0 | | 42 | | | | | | 0 | | 0 | 0 | 0.00% |
| 24 | | | | _ | | | | _ | | | | | | | | | | | |
| 25 T | Total | | 651,882 | | \$2,813,214 | | 651,882 | | \$3,258,199 | | 617,725 | | \$2,515,892 | | 617,725 | | \$3,095,858 | \$579,966 | 23.05% |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS (Other Public Authority)

Witness Responsible: Melissa Schwarzell

| | | | Base Perio | od at Present | Rates | В | ase Period at F | Proposed Rates | | | Test Year at | Present Rates | | | Test Year at | Proposed Rates | | | |
|------|---------------------|----------|------------|---------------|-------------|----------|-----------------|----------------|-------------|----------|--------------|---------------|-------------|----------|--------------|-----------------------|-------------|-------------|------------|
| | | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line | | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 | Other Public Author | ity: | | | | | | | | | | | | | | | | | |
| 2 | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 3 | 5/8" Monthly | 1,582 | | \$13.63 | \$21,561 | 1,582 | | \$15.00 | \$23,728 | 1,500 | | \$13.63 | \$20,445 | 1,500 | | \$15.00 | \$22,500 | \$2,055 | 10.05% |
| 4 | 3/4" Monthly | 0 | | 20.46 | 0 | 0 | | 22.40 | 0 | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| 5 | 1" Monthly | 2,128 | | 34.07 | 72,515 | 2,128 | | 37.30 | 79,390 | 2,184 | | 34.07 | 74,409 | 2,184 | | 37.30 | 81,463 | 7,054 | 9.48% |
| 6 | 1-1/2" Monthly | 355 | | 68.17 | 24,203 | 355 | | 74.70 | 26,521 | 384 | | 68.17 | 26,177 | 384 | | 74.70 | 28,685 | 2,508 | 9.58% |
| 7 | 2" Monthly | 4,705 | | 109.04 | 513,086 | 4,705 | | 119.50 | 562,305 | 4,860 | | 109.04 | 529,934 | 4,860 | | 119.50 | 580,770 | 50,836 | 9.59% |
| 8 | 3" Monthly | 12 | | 204.47 | 2,454 | 12 | | 224.00 | 2,688 | 12 | | 204.50 | 2,454 | 12 | | 224.00 | 2,688 | 234 | 9.54% |
| 9 | 4" Monthly | 526 | | 340.77 | 179,184 | 526 | | 373.40 | 196,342 | 540 | | 340.77 | 184,016 | 540 | | 373.40 | 201,636 | 17,620 | 9.58% |
| 10 | 6" Monthly | 146 | | 681.50 | 99,499 | 146 | | 746.70 | 109,018 | 168 | | 681.50 | 114,492 | 168 | | 746.70 | 125,446 | 10,954 | 9.57% |
| 11 | 8" Monthly | 24 | | 1,090.40 | 26,170 | 24 | | 1,194.70 | 28,673 | 24 | | 1,090.42 | 26,170 | 24 | | 1,194.70 | 28,673 | 2,503 | 9.56% |
| 12 | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | Volumetric Charges: | | | | | | | | | | | | | | | | | | |
| 17 | First Block | | 1,120,135 | \$4.3466 | \$4,868,803 | | 1,120,135 | \$5.1910 | \$5,814,620 | | 1,165,872 | \$4.0530 | \$4,725,278 | | 1,165,872 | \$5.1910 | \$6,052,040 | \$1,326,762 | 28.08% |
| 18 | Second Block | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | 0 | 0.00% |
| 19 | Third Block | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | 0 | 0.00% |
| 20 | | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | 0 | 0.00% |
| 21 | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | 0 | 0.00% |
| 22 | | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | 0 | 0.00% |
| 23 | Credits | | (232) | | (21,853) | | (232) | | (21,853) | | | | 0 | | 0 | | 0 | 0 | 0.00% |
| 24 | | | | | | | | _ | | | | | | | | | | | |
| 25 | Total | | 1,119,903 | | \$5,785,622 | | 1,119,903 | = | \$6,821,432 | | 1,165,872 | | \$5,703,375 | | 1,165,872 | | \$7,123,901 | \$1,420,526 | 24.91% |

Kentucky American Water Company Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Witness Responsible: Melissa Schwarzell

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 ALL CUSTOMERS (Sale for Resale)

| | | | Base Peri | iod at Present I | Rates | | Base Period at | Proposed Rates | | | Test Year at | Present Rates | | | Test Year at | Proposed Rates | | | |
|--------|---------------------|----------|------------|------------------|-------------|----------|----------------|----------------|-------------|----------|--------------|---------------|-------------|----------|--------------|----------------|-------------|-----------|------------|
| | | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line # | Description | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 | Sale for Resale: | | | | | | | | | · | | | | | | | | | |
| 2 | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 3 | 5/8" Monthly | 0 | | \$13.63 | \$0 | 0 | | \$15.00 | \$0 | 0 | | \$0.00 | \$0 | 0 | | \$15.00 | \$0 | \$0 | 0.00% |
| 4 | 3/4" Monthly | 0 | | 20.46 | 0 | 0 | | 22.40 | 0 | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| 5 | 1" Monthly | 0 | | 34.07 | 0 | 0 | | 37.30 | 0 | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | 0.00% |
| 6 | 1-1/2" Monthly | 54 | | 68.17 | 3,681 | 54 | | 74.70 | 4,034 | 60 | | 68.17 | 4,090 | 60 | | 74.70 | 4,482 | 392 | 9.58% |
| 7 | 2" Monthly | 58 | | 109.04 | 6,285 | 58 | | 119.50 | 6,887 | 48 | | 109.00 | 5,232 | 48 | | 119.50 | 5,736 | 504 | 9.63% |
| 8 | 3" Monthly | 0 | | 204.47 | 0 | 0 | | 224.00 | 0 | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | 0.00% |
| 9 | 4" Monthly | 54 | | 340.77 | 18,413 | 54 | | 373.40 | 20,176 | 72 | | 288.76 | 20,791 | 72 | | 373.40 | 26,885 | 6,094 | 29.31% |
| 10 | 6" Monthly | 49 | | 681.50 | 33,515 | 49 | | 746.70 | 36,722 | 48 | | 681.50 | 32,712 | 48 | | 746.70 | 35,842 | 3,130 | 9.57% |
| 11 | 8" Monthly | 0 | | 1,090.40 | 0 | 0 | | 1,194.70 | 0 | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | 0.00% |
| 12 | Owenton | | | | 0 | | | | 0 | | | | 0.00 | | | | 0 | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | Volumetric Charges: | i | | | | | | | | | | | | | | | | | |
| 17 | First Block | | 437,975 | \$4.0915 | \$1,791,984 | | 437,975 | \$4.7600 | \$2,084,760 | | 416,336 | \$3.9023 | \$1,624,657 | | 416,336 | \$4.7600 | \$1,981,759 | \$357,102 | 21.98% |
| 18 | Second Block | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| 19 | Third Block | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| 20 | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| 21 | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| 22 | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| | SFR-Intercompany | | 0 | 0.0000 | 15,096 | | 0 | | | | 0 | 0.0000 | 0 | | 0 | | | | |
| 24 | Credits | | 0 | 0.0000 | 5,654 | | 0 | | 5,654 | | 0 | 0.0000 | 0 | | 0 | | 0 | 0 | 0.00% |
| 25 | Special Contract | | 10,299 | 2.2500 | 23,172 | | 10,299 | 2.2500 _ | 23,172 | | 10,491 | \$2.2500 | \$23,606 | | 10,491 | 2.2500 | \$23,606 | | |
| 26 | Total | | 448,274 | | \$1,897,800 | | 448,274 | | \$2,181,405 | i | 426,827 | | \$1,711,088 | | 426,827 | | \$2,078,310 | \$367,222 | 21.46% |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

ALL CUSTOMERS (Fire)

Witness Responsible: Melissa Schwarzell

| | | Bas | se Period at Pre | sent Rates | Base Pe | riod at Propos | ed Rates | Test Y | ear at Present | t Rates | Test Y | ear at Propose | d Rates | | |
|--------|-------------------------|-------------|------------------|-------------|-------------|----------------|-------------|-------------|----------------|-------------|-------------|----------------|-------------|-------------|------------|
| | | Number | | | Number | | | Number | | | Number | | | | |
| | Connection | of | Current | Total | of | Proposed | Total | of | Current | Total | of | Proposed | Total | Dollar | Percentage |
| Line # | Size | Connections | Rate | Revenue | Connections | Rate | Revenue | Connections | Rate | Revenue | Connections | Rate | Revenue | Change | Change |
| 1 | Private Fire Service: | • | | | • | | | | | | | | | | |
| 2 | Hydrant | 14,851 | \$75.33 | \$1,118,664 | 14,851 | \$80.12 | \$1,189,854 | 14,880 | \$70.90 | \$1,054,992 | 14,880 | \$80.12 | \$1,192,186 | \$137,194 | 13.00% |
| 3 | 2" | 879 | 8.61 | 7,566 | 879 | \$9.16 | 8,052 | 900 | 8.11 | 7,299 | 900 | 9.16 | 8,244 | 945 | 12.95% |
| 4 | 4" | 5,508 | 34.63 | 190,723 | 5,508 | \$36.92 | 203,359 | 5,748 | 32.67 | 187,787 | 5,748 | 36.92 | 212,216 | 24,429 | 13.01% |
| 5 | 6" | 11,473 | 78.03 | 895,171 | 11,473 | \$83.04 | 952,677 | 11,616 | 73.49 | 853,660 | 11,616 | 83.04 | 964,593 | 110,933 | 12.99% |
| 6 | 8" | 3,804 | 138.73 | 527,716 | 3,804 | \$147.62 | 561,523 | 3,840 | 130.64 | 501,658 | 3,840 | 147.62 | 566,861 | 65,203 | 13.00% |
| 7 | 10" | 152 | 216.61 | 32,925 | 152 | \$230.72 | 35,069 | 156 | 204.18 | 31,852 | 156 | 230.72 | 35,992 | 4,140 | 13.00% |
| 8 | 12" | 72 | 312.85 | 22,525 | 72 | \$332.71 | 23,955 | 72 | 294.43 | 21,199 | 72 | 332.71 | 23,955 | 2,756 | 13.00% |
| 9 | 14" | 0 | 0.00 | 0 | 0 | \$479.07 | 0 | 0 | 423.96 | 0 | 0 | 479.07 | 0 | 0 | 0.00% |
| 10 | 16" | 12 | 555.51 | 6,666 | 12 | \$590.78 | 7,089 | 12 | 522.81 | 6,274 | 12 | 590.78 | 7,089 | 815 | 12.99% |
| 11 | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | |
| 13 | Credits | | | | | | 0 | | | | | | 0 | | |
| 14 | Total | 36,750 | _ | \$2,801,956 | 36,750 | _ | \$2,981,578 | 37,224 | | \$2,664,721 | 37,224 | _ | \$3,011,136 | \$346,415 | 13.00% |
| 15 | | | _ | | | _ | | | | | | _ | | | |
| 16 | Volumetric Charges: | | | | | | | | | | | | | | |
| | First Block | 3,138 | \$5.0952 | \$15,988 | 3,138 | \$0.0000 | \$0 | 0 | \$5.0952 | \$0 | 0 | \$0.0000 | \$0 | \$0 | 0.00% |
| 18 | | -, | | , ., | -, | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | |
| 20 | Public Fire Protection: | | | | | | | | | | | | | | |
| 21 | Public Fire Hydrants | 90,026 | \$42.29 | \$3,807,204 | 90,026 | \$49.16 | \$4,425,678 | 90,504 | \$39.90 | \$3,611,110 | 90,504 | \$49.16 | \$4,449,177 | \$838,067 | 23.21% |
| 22 | , | · | | | • | | . , -,- | · | | | • | | | , | |
| 23 | | 90,026 | _ | \$3,807,204 | 90,026 | - | \$4,425,678 | 90,504 | | \$3,611,110 | 90,504 | - | \$4,449,177 | \$838,067 | 23.21% |
| 24 | | | _ | | | - | | | - | | | - | | | |
| | Credits | 3,098 | | (16,491) | | | (16,491) | | | 0 | | | 0 | | |
| 26 | | 3,030 | | (10) (31) | | | (, 132) | | | Ü | | | ŭ | | |
| | Total Fire | | _ | \$6,608,657 | | - | \$7,390,765 | | | \$6,275,831 | | - | \$7,460,313 | \$1,184,482 | 18.87% |
| | | | - | , -,, - | | = | . ,, | | | . , -, | | = | . , | | |

Kentucky American Water Company Test Year Operating Revenues at Present Rates vs Proposed Rates Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

Witness Responsible: Melissa Schwarzell

ALL CUSTOMERS (Miscellaneous)

| | | | В | ase Period | | | Base Pe | riod | | | Test Year at I | Present Rates | | | Test Year at | Proposed Rates | | | |
|--------|---------------------|----------|---------|------------|----------|----------|---------|----------|----------|----------|----------------|---------------|----------|----------|--------------|----------------|-------------|--------|------------|
| | | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Current | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line # | Description | Billings | 0 | Rate | Revenue | Billings | 0 | Rate | Revenue | Billings | 0 | Rate | Revenue | Billings | 0 | Rate | Revenue | Change | Change |
| 1 | Miscellaneous: | | | | | | | | | | | | | | | | | | |
| 2 | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 3 | 5/8" Monthly | 28 | | \$13.63 | \$383 | 28 | | \$13.63 | \$383 | 48 | | \$13.63 | \$654 | 48 | | \$13.63 | \$654 | \$0 | 0.00% |
| 4 | 3/4" Monthly | 0 | | \$20.46 | 0 | 0 | | 20.46 | 0 | 0 | | 20.46 | 0 | 0 | | 20.46 | 0 | 0 | 0.00% |
| 5 | 1" Monthly | 262 | | \$34.07 | 8,930 | 262 | | 34.07 | 8,930 | 288 | | 34.07 | 9,812 | 288 | | 34.07 | 9,812 | 0 | 0.00% |
| 6 | 1-1/2" Monthly | 0 | | \$68.17 | 0 | 0 | | 68.17 | 0 | 0 | | 68.17 | 0 | 0 | | 68.17 | 0 | 0 | 0.00% |
| 7 | 2" Monthly | 0 | | \$109.04 | 0 | 0 | | 109.04 | 0 | 0 | | 109.04 | 0 | 0 | | 109.04 | 0 | 0 | 0.00% |
| 8 | 3" Monthly | 177 | | \$204.47 | 36,257 | 177 | | 204.47 | 36,257 | 192 | | 204.47 | 39,258 | 192 | | 204.47 | 39,258 | 0 | 0.00% |
| 9 | 4" Monthly | 0 | | \$340.77 | 0 | 0 | | 340.77 | 0 | 0 | | 340.77 | 0 | 0 | | 340.77 | 0 | 0 | 0.00% |
| | 6" Monthly | 0 | | \$681.50 | 0 | 0 | | 681.50 | 0 | 0 | | 681.50 | 0 | 0 | | 681.50 | 0 | 0 | 0.00% |
| 11 | 8" Monthly | 0 | | \$1,090.40 | 0 | 0 | | 1,090.40 | 0 | 0 | | 1,090.40 | 0 | 0 | | 1,090.40 | 0 | 0 | 0.00% |
| 12 | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | Volumetric Charges: | | | | | | | | | | | | | | | | | | |
| 17 | First Block | | 8,171 | \$4.2975 | \$35,116 | | 8,171 | \$3.3480 | \$27,357 | | 3,153 | \$3.3480 | \$10,557 | | 3,153 | \$3.3480 | \$10,557 | \$0 | 0.00% |
| 18 | Second Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| 19 | Third Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| 20 | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| 22 | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| 23 | Credits | | (2,284) | | 175 | | (2,284) | | 175 | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 24 | | _ | | _ | | _ | | _ | | _ | | _ | | _ | | | | | |
| 25 | Total | _ | 5,887 | _ | \$80,861 | _ | 5,887 | _ | \$73,102 | _ | 3,153 | _ | \$60,281 | _ | 3,153 | | \$60,281 | \$0 | 0.00% |

Forecast Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN

Witness Responsible: Melissa Schwarzell

| | | Base Perio | d at Present Rates | Base Period a | t Proposed Rates | Test Year at | Present Rates | Test Year at F | Proposed Rates | | |
|------|----------------------------|---------------------|--------------------|---------------------|------------------|---------------------|------------------|---------------------|------------------|------------------|----------------------|
| Line | Class/ # Description | Sales ('000 Gal) | Total Revenue | Sales ('000 Gal) | Total Revenue | Sales ('000 Gal) | Total Revenue | Sales ('000 Gal) | Total Revenue | Dollar Change | Percentage Change |
| 1 | Monthly Billing: | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | Residential | 5,607,871 | \$49,436,094 | 5,607,871 | \$57,698,575 | 5,594,439 | \$46,991,859 | 5,594,439 | \$58,042,434 | \$11,050,575 | 23.52% |
| 4 | Commercial | 3,747,824 | 22,675,936 | 3,747,824 | 26,702,405 | 3,796,367 | 21,631,116 | 3,796,367 | 27,036,880 | 5,405,764 | 24.99% |
| 5 | Industrial | 651,882 | 2,813,214 | 651,882 | 3,258,199 | 617,725 | 2,515,892 | 617,725 | 3,095,858 | 579,966 | 23.05% |
| 6 | Other Public Authority | 1,119,903 | 5,785,622 | 1,119,903 | 6,821,432 | 1,165,872 | 5,703,375 | 1,165,872 | 7,123,901 | 1,420,526 | 24.91% |
| 7 | Sale for Resale | 448,274 | 1,897,800 | 448,274 | 2,181,405 | 389,754 | 1,541,318 | 389,754 | 1,897,359 | 356,041 | 23.10% |
| 8 | Private Fire Service: | 3,098 | 2,817,944 | 3,138 | 2,981,578 | 0 | 2,664,721 | 0 | 3,011,136 | 346,415 | 13.00% |
| 9 | Public Fire Service | 0 | 3,790,713 | 0 | 4,409,187 | 0 | 3,591,958 | 0 | 4,425,580 | 833,622 | 23.21% |
| 10 | Miscellaneous | 5,887 | 80,696 | 5,887 | 72,937 | 3,153 | 60,281 | 3,153 | 60,281 | 0 | 0.00% |
| 11 | Other Water Revenue | 0 | (1,363,582) | 0 | (1,363,582) | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | Total | 11,584,738 | \$87,934,437 | 11,584,778 | \$102,762,135 | 11,567,310 | 84,700,520 | 11,567,310 | \$104,693,429 | \$19,992,909 | 23.60% |
| 13 | | | | | | | | | | | |
| 14 | Miscellaneous Revenues: | | | | | | | | | | |
| 15 | Other Water Revenue | | \$ - | | \$0 | | \$0 | | \$0 | 0 | 0.00% |
| 16 | Late Payment Fee | | 795,958 | | 795,958 | | 781,545 | | 781,545 | 0 | 0.00% |
| 17 | Rent | | 96,878 | | 96,878 | | 96,878 | | 96,878 | 0 | 0.00% |
| 18 | Rent I/C | | 154,930 | | 154,930 | | 154,930 | | 154,930 | 0 | 0.00% |
| 19 | Collect for Others | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 20 | NSF Check Charge | | 30,804 | | 30,804 | | 30,840 | | 30,840 | 0 | 0.00% |
| 21 | Application/Initiation Fee | | 763,945 | | 763,945 | | 763,945 | | 763,945 | 0 | 0.00% |
| 22 | Usage Data | | 47,194 | | 47,194 | | 51,538 | | 51,538 | 0 | 0.00% |
| 23 | Reconnect Fee | | 582,885 | | 582,885 | | 598,864 | | 598,864 | 0 | 0.00% |
| 24 | Miscellaneous Service | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 25 | WW-Miscellaneous Service | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 26 | Total Other Revenue | | \$ 2,472,594 | | \$2,472,594 | | \$2,478,539 | | \$2,478,539 | \$0 | 0.00% |
| 27 | | | | | | | | | | | |
| 28 | Total Revenue | | \$ 90,407,031 | | \$105,234,729 | | \$87,179,059 | | \$107,171,968 | \$19,992,909 | 22.93% |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Witness Responsible: Melissa Schwarzell

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Residential)

| | | | Base Peri | od at Present Ra | ates | E | Base Period at | Proposed Rate: | S | | Test Year a | t Present Rate | 5 | | Test Year at | Proposed Rate | S | | |
|--------|--------------------|-----------|------------|------------------|--------------|-----------|----------------|----------------|--------------|-----------|-------------|----------------|--------------|-----------|--------------|---------------|--------------|--------------|------------|
| | | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line # | # Description | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 | Residential: | | | | | | | | | | | | | | | | | | |
| 2 | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 3 | 5/8" Monthly | 1,404,177 | | \$12.49 | \$17,538,171 | 1,404,177 | | \$15.00 | \$21,062,655 | 1,419,565 | | \$12.49 | \$17,730,367 | 1,419,565 | | \$15.00 | \$21,293,475 | \$3,563,108 | 20.10% |
| 4 | 3/4" Monthly | 4 | | 18.74 | 82 | 4 | | 22.40 | 99 | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| 5 | 1" Monthly | 23,800 | | 31.23 | 743,259 | 23,800 | | 37.30 | 887,721 | 24,807 | | 31.23 | 774,723 | 24,807 | | 37.30 | 925,301 | 150,578 | 19.44% |
| 6 | 1-1/2" Monthly | 156 | | 62.45 | 9,747 | 156 | | 74.70 | 11,659 | 156 | | 62.45 | 9,742 | 156 | | 74.70 | 11,653 | 1,911 | 19.62% |
| 7 | 2" Monthly | 1,415 | | 99.92 | 141,366 | 1,415 | | 119.50 | 169,068 | 1,404 | | 99.92 | 140,288 | 1,404 | | 119.50 | 167,778 | 27,490 | 19.60% |
| 8 | 3" Monthly | 0 | | 187.35 | 0 | 0 | | 224.00 | 0 | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | 0.00% |
| 9 | 4" Monthly | 0 | | 312.25 | 0 | 0 | | 373.40 | 0 | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | 0.00% |
| 10 | 6" Monthly | 36 | | 624.50 | 22,482 | 36 | | 746.70 | 26,881 | 36 | | 624.50 | 22,482 | 36 | | 746.70 | 26,881 | 4,399 | 19.57% |
| 11 | 8" Monthly | 12 | | 999.20 | 11,990 | 12 | | 1,194.70 | 14,336 | 12 | | 999.17 | 11,990 | 12 | | 1,194.70 | 14,336 | 2,346 | 19.57% |
| 12 | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | Volumetric Charges | <u>.</u> | | | | | | | | | | | | | | | | | |
| 17 | First Block | | 5,581,623 | \$5.5475 | \$30,964,289 | | 5,581,623 | \$6.3640 | \$35,521,448 | | 5,594,439 | \$5.0590 | \$28,302,267 | | 5,594,439 | \$6.3640 | \$35,603,010 | \$7,300,743 | 25.80% |
| 18 | Second Block | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | 0 | 0.00% |
| 19 | Third Block | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | 0 | 0.00% |
| 20 | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | 0 | 0.00% |
| 21 | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | 0 | 0.00% |
| 22 | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | 0 | 0.00% |
| 23 | Credits | | 26,248 | | 4,708 | | 26,248 | | 4,708 | | | | 0 | | 0 | | 0 | 0 | 0.00% |
| 24 | | | | _ | | | | | | | | _ | | | | | | | |
| 25 | Total | | 5,607,871 | | \$49,436,094 | | 5,607,871 | | \$57,698,575 | | 5,594,439 | | \$46,991,859 | | 5,594,439 | | \$58,042,434 | \$11,050,575 | 23.52% |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Witness Responsible: Melissa Schwarzell

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Commercial)

| | | | Base Peri | od at Present Ra | ites | I | Base Period at | Proposed Rate | S | | Test Year a | t Present Rate | S | | Test Year at | Proposed Rate | S | | |
|------|--------------------|-------------------|------------|------------------|--------------|-------------------|----------------|---------------|--------------|-------------------|-------------|----------------|--------------|-------------------|--------------|---------------|--------------|-------------|------------|
| | Class/ | Customer Meter | Sales | Current | Total | Customer Meter | Sales | Proposed | Total | Customer Meter | Sales | Current | Total | Customer Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line | | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 | Commercial: | | | | | | | | | | | | | | | | | | |
| 2 | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 3 | 5/8" Monthly | 55,178 | | \$13.63 | \$752,071 | 55,178 | | \$15.00 | \$827,664 | 54,975 | | \$13.63 | \$749,309 | 54,975 | | \$15.00 | \$824,625 | \$75,316 | 10.05% |
| 4 | 3/4" Monthly | 0 | | 20.46 | 0 | 0 | | 22.40 | 0 | 0 | | 20.46 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| 5 | 1" Monthly | 29,049 | | 34.07 | 989,698 | 29,049 | | 37.30 | 1,083,526 | 29,094 | | 34.07 | 991,233 | 29,094 | | 37.30 | 1,085,206 | 93,973 | 9.48% |
| 6 | 1-1/2" Monthly | 2,128 | | 68.17 | 145,043 | 2,128 | | 74.70 | 158,937 | 2,112 | | 68.17 | 143,975 | 2,112 | | 74.70 | 157,766 | 13,791 | 9.58% |
| 7 | 2" Monthly | 23,920 | | 109.04 | 2,608,199 | 23,920 | | 119.50 | 2,858,398 | 23,968 | | 109.04 | 2,613,471 | 23,968 | | 119.50 | 2,864,176 | 250,705 | 9.59% |
| 8 | 3" Monthly | 12 | | 204.47 | 2,454 | 12 | | 224.00 | 2,688 | 12 | | 204.47 | 2,454 | 12 | | 224.00 | 2,688 | 234 | 9.54% |
| 9 | 4" Monthly | 362 | | 340.77 | 123,220 | 362 | | 373.40 | 135,018 | 360 | | 340.77 | 122,677 | 360 | | 373.40 | 134,424 | 11,747 | 9.58% |
| 10 | 6" Monthly | 171 | | 681.50 | 116,796 | 171 | | 746.70 | 127,970 | 168 | | 681.50 | 114,492 | 168 | | 746.70 | 125,446 | 10,954 | 9.57% |
| 11 | 8" Monthly | 132 | | 1,090.40 | 143,631 | 132 | | 1,194.70 | 157,370 | 132 | | 1,090.40 | 143,933 | 132 | | 1,194.70 | 157,700 | 13,767 | 9.56% |
| 12 | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | Volumetric Charges | <u>:</u> | | | | | | | | | | | | | | | | | |
| 17 | First Block | | 3,746,368 | \$4.7628 | \$17,843,242 | | 3,746,368 | \$5.7120 | \$21,399,252 | | 3,796,367 | \$4.4120 | \$16,749,572 | | 3,796,367 | \$5.7120 | \$21,684,849 | \$4,935,277 | 29.47% |
| 18 | Second Block | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | | 0 | 0.0000 | | | 0 | 5.7120 | 0 | 0 | 0.00% |
| 19 | Third Block | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | 0 | 0.00% |
| 20 | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | 0 | 0.00% |
| 21 | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | 0 | 0.00% |
| 22 | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | 0 | 0.00% |
| 23 | Credits | | 1,456 | | (48,418) | | 1,456 | | (48,418) | | | | 0 | | 0 | | 0 | 0 | 0.00% |
| 24 | | | | | | | | | | | | | | | | | | | |
| 25 | Total | | 3,747,824 | _ | \$22,675,936 | | 3,747,824 | | \$26,702,405 | | 3,796,367 | _ | \$21,631,116 | | 3,796,367 | | \$27,036,880 | \$5,405,764 | 24.99% |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Witness Responsible: Melissa Schwarzell

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Industrial)

| | | | Base Peri | od at Present R | ates | E | Base Period at | Proposed Rates | | | Test Year a | t Present Rates | 5 | | Test Year at | Proposed Rates | | | |
|--------|--------------------|----------|------------|-----------------|-------------|----------|----------------|----------------|-------------|----------|-------------|-----------------|-------------|----------|--------------|----------------|-------------|-----------|------------|
| | | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line # | Description | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 | Industrial: | | | | | | | | | | | | | | | | | | |
| 2 | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 3 | 5/8" Monthly | 77 | | \$13.63 | \$1,050 | 77 | | \$15.00 | \$1,155 | 72 | | \$13.63 | \$981 | 72 | | \$15.00 | \$1,080 | \$99 | 10.09% |
| 4 | 3/4" Monthly | 0 | | 20.46 | 0 | 0 | | 22.40 | 0 | 0 | | 20.46 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| | 1" Monthly | 48 | | 34.07 | 1,635 | 48 | | 37.30 | 1,790 | 48 | | 34.07 | 1,635 | 48 | | 37.30 | 1,790 | 155 | 9.48% |
| | 1-1/2" Monthly | 24 | | 68.17 | 1,636 | 24 | | 74.70 | 1,793 | 24 | | 68.17 | 1,636 | 24 | | 74.70 | 1,793 | 157 | 9.60% |
| | 2" Monthly | 264 | | 109.04 | 28,767 | 264 | | 119.50 | 31,527 | 264 | | 109.04 | 28,787 | 264 | | 119.50 | 31,548 | 2,761 | 9.59% |
| 8 | 3" Monthly | 0 | | 204.47 | 0 | 0 | | 224.00 | 0 | 0 | | 204.47 | 0 | 0 | | 224.00 | 0 | 0 | 0.00% |
| 9 | 4" Monthly | 120 | | 340.77 | 40,892 | 120 | | 373.40 | 44,808 | 120 | | 340.77 | 40,892 | 120 | | 373.40 | 44,808 | 3,916 | 9.58% |
| 10 | 6" Monthly | 108 | | 681.50 | 73,602 | 108 | | 746.70 | 80,644 | 108 | | 681.50 | 73,602 | 108 | | 746.70 | 80,644 | 7,042 | 9.57% |
| | 8" Monthly | 0 | | 1,090.40 | 0 | 0 | | 1,194.70 | 0 | 0 | | 1,090.40 | 0 | 0 | | 1,194.70 | 0 | 0 | 0.00% |
| 12 | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| | Volumetric Charges | | | | | | | | | | | | | | | | | | |
| | First Block | | 651,882 | \$4.0891 | \$2,665,590 | | 651,882 | \$4.7500 | \$3,096,440 | | 617,725 | \$3.8340 | \$2,368,359 | | 617,725 | \$4.7500 | \$2,934,195 | \$565,836 | 23.89% |
| | Second Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| | Third Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| | Credits | | 0 | | 42 | | 0 | | 42 | | | | | | 0 | | 0 | 0 | 0.00% |
| 24 | | | | _ | | | | _ | | | | _ | | | | | | | |
| 25 | Total | | 651,882 | _ | \$2,813,214 | | 651,882 | _ | \$3,258,199 | | 617,725 | _ | \$2,515,892 | _ | 617,725 | | \$3,095,858 | \$579,966 | 23.05% |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Witness Responsible: Melissa Schwarzell

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Other Public Authority)

Exhibit 37, Schedule M-3
Revenues\[KAWC 2018 Rate Case - Revenue - KY American.xlsx]Sch M

Base Period at Present Rates Base Period at Proposed Rates Test Year at Present Rates Test Year at Proposed Rates Customer Customer Customer Customer Class/ Meter Sales Current Total Meter Sales Proposed Total Meter Sales Current Total Meter Sales Proposed Total Dollar Percentage Line # Description Billings ('000 Gal) Rate Revenue Change Change 1 Other Public Authority: Minimum Charge: 2 3 5/8" Monthly 1,582 \$13.63 \$21,561 1,582 \$15.00 \$23,728 1,500 \$13.63 \$20,445 1,500 \$15.00 \$22,500 \$2,055 10.05% 3/4" Monthly 0.00% 4 Ω 20.46 Ω Ω 22 40 Ω Ω 0.00 Ω Ω 22 40 Ω Ω 5 1" Monthly 2,128 34.07 72,515 2,128 37.30 79,390 2,184 34.07 74,409 2,184 37.30 81,463 7,054 9.48% 1-1/2" Monthly 9.58% 6 355 68.17 24,203 355 74.70 26,521 384 68.17 26,177 384 74.70 28,685 2,508 2" Monthly 4,705 109.04 513,086 4,705 119.50 562,305 4,860 109.04 529,934 4,860 119.50 580,770 50,836 9.59% 3" Monthly 9 54% 8 12 204.47 2,454 12 224.00 2,688 12 204.50 2,454 12 224.00 2,688 234 4" Monthly 526 340.77 179,184 526 373.40 196,342 540 340.77 184,016 540 373.40 201,636 17,620 9.58% 10 6" Monthly 9.57% 681.50 146 99,499 146 746.70 109,018 168 681.50 114,492 168 746.70 125,446 10,954 11 8" Monthly 1,090.40 24 1,194.70 1,090.42 1,194.70 28,673 2,503 9.56% 24 26,170 28,673 24 26,170 24 0.00% 12 Surcharge 0 13 14 15 16 Volumetric Charges: \$1,326,762 17 First Block 1,120,135 \$4.3466 \$4,868,803 1,120,135 \$5 1910 \$5,814,620 1,165,872 \$4.0530 \$4,725,278 1,165,872 \$5 1910 \$6,052,040 28.08% 18 Second Block 0.0000 0 0 5.1910 0 0.0000 0 0 5.1910 0 0 0.00% 19 Third Block 0.0000 5 1910 0.0000 5 1910 0.00% Ω Ω Ω Ω 0 0 0 Ω Ω 20 Fourth Block 0.0000 0 5.1910 0 0.0000 5.1910 0 0.00% 21 Fifth Block 0.00% 0 0 0.0000 0 0 5.1910 0 0 0.0000 0 5.1910 0 0 22 Sixth Block 0 0.0000 0 0 5.1910 0 0.0000 0 0 5.1910 0 0 0.00% 23 Credits (232) (21,853) (21,853) Ω 0.00% (232)Ω Ω Ω 24 25 Total 1,119,903 \$5,785,622 1,119,903 \$6.821.432 1.165.872 \$5,703,375 1,165,872 \$7.123.901 \$1,420,526 24.91%

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Sale for Resale)

Witness Responsible: Melissa Schwarzell

| | | | Base Peri | od at Present R | ates | Base Period at Proposed Rates | | | | Test Year at Present Rates | | | | Test Year at Proposed Rates | | | | | |
|------|--------------------|----------|------------|-----------------|-------------|-------------------------------|------------|----------|-------------|----------------------------|------------|------------|-------------|-----------------------------|------------|----------|-------------|-----------|------------|
| | | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line | Description | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 | Sale for Resale: | | | | | | | | | | | | | | | | | | |
| 2 | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 3 | 5/8" Monthly | 0 | | \$13.63 | \$0 | 0 | | \$15.00 | \$0 | 0 | | \$13.63 | \$0 | 0 | | \$15.00 | \$0 | \$0 | 0.00% |
| 4 | 3/4" Monthly | 0 | | 20.46 | 0 | 0 | | 22.40 | 0 | 0 | | 20.46 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| 5 | 1" Monthly | 0 | | 34.07 | 0 | 0 | | 37.30 | 0 | 0 | | 34.07 | 0 | 0 | | 37.30 | 0 | 0 | 0.00% |
| 6 | 1-1/2" Monthly | 54 | | 68.17 | 3,681 | 54 | | 74.70 | 4,034 | 60 | | 68.17 | 4,090 | 60 | | 74.70 | 4,482 | 392 | 9.58% |
| 7 | 2" Monthly | 58 | | 109.04 | 6,285 | 58 | | 119.50 | 6,887 | 48 | | 109.04 | 5,234 | 48 | | 119.50 | 5,736 | 502 | 9.59% |
| 8 | 3" Monthly | 0 | | 204.47 | 0 | 0 | | 224.00 | 0 | 0 | | 204.47 | 0 | 0 | | 224.00 | 0 | 0 | 0.00% |
| 9 | 4" Monthly | 54 | | 340.77 | 18,413 | 54 | | 373.40 | 20,176 | 60 | | 340.77 | 20,446 | 60 | | 373.40 | 22,404 | 1,958 | 9.58% |
| 10 | 6" Monthly | 49 | | 681.50 | 33,515 | 49 | | 746.70 | 36,722 | 48 | | 681.50 | 32,712 | 48 | | 746.70 | 35,842 | 3,130 | 9.57% |
| 11 | 8" Monthly | 0 | | 1,090.40 | 0 | 0 | | 1,194.70 | 0 | 0 | | 1,090.40 | 0 | 0 | | 1,194.70 | 0 | 0 | 0.00% |
| 12 | Owenton | | | | 0 | | | | 0 | | | | | | | | 0 | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | Volumetric Charges | <u>:</u> | | | | | | | | | | | | | | | | | |
| 17 | First Block | | 437,975 | \$4.0915 | \$1,791,984 | | 437,975 | \$4.7600 | \$2,084,760 | | 379,262 | \$3.8370 | \$1,455,230 | | 379,262 | \$4.7600 | \$1,805,289 | \$350,059 | 24.06% |
| 18 | Second Block | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| 19 | Third Block | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| 20 | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| 21 | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| 22 | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| 23 | SFR-Intercompany | | 0 | 0.0000 | 15,096 | | 0 | 0.0000 | | | 0 | 0.0000 | 0 | | 0 | | | | |
| 24 | Credits | | 0 | 0.0000 | 5,654 | | 0 | 0.0000 | 5,654 | | 0 | 0.0000 | 0 | | 0 | | 0 | 0 | 0.00% |
| 25 | Special Contract | | 10,299 | 2.2500 _ | 23,172 | | 10,299 | 2.2500 _ | 23,172 | | 10,491 | \$2.2500 _ | \$23,606 | _ | 10,491 | 2.2500 | \$23,606 | | |
| 26 | Total | | 448,274 | _ | \$1,897,800 | | 448,274 | | \$2,181,405 | | 389,754 | _ | \$1,541,318 | | 389,754 | _ | \$1,897,359 | \$356,041 | 23.10% |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Witness Responsible: Melissa Schwarzell

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Fire)

| | | Bas | se Period at Pres | sent Rates | Base P | eriod at Propos | ed Rates | Test | Year at Presen | it Rates | Test Y | | | | |
|--------|-------------------------|-------------|-------------------|-------------|-------------|-----------------|--------------|-------------|----------------|---|-------------|----------|--------------|-------------|------------|
| | | Number | | | Number | | | Number | | | Number | | | | |
| | Connection | of | Current | Total | of | Proposed | Total | of | Current | Total | of | Proposed | Total | Dollar | Percentage |
| Line # | Size | Connections | Rate | Revenue | Connections | Rate | Revenue | Connections | Rate | Revenue | Connections | Rate | Revenue | Change | Change |
| 1 | Private Fire Service: | | | | | | | - | | | • | | | | |
| 2 | Hydrant | 14,851 | \$75.33 | \$1,118,664 | 14,851 | \$80.12 | \$1,189,854 | 14,880 | \$70.90 | \$1,054,992 | 14,880 | \$80.12 | \$1,192,186 | \$137,194 | 13.00% |
| 3 | 2" | 879 | 8.61 | 7,566 | 879 | 9.16 | 8,052 | 900 | 8.11 | 7,299 | 900 | 9.16 | 8,244 | 945 | 12.95% |
| 4 | 4" | 5,508 | 34.63 | 190,723 | 5,508 | 36.92 | 203,359 | 5,748 | 32.67 | 187,787 | 5,748 | 36.92 | 212,216 | 24,429 | 13.01% |
| 5 | 6" | 11,473 | 78.03 | 895,171 | 11,473 | 83.04 | 952,677 | 11,616 | 73.49 | 853,660 | 11,616 | 83.04 | 964,593 | 110,933 | 12.99% |
| 6 | 8" | 3,804 | 138.73 | 527,716 | 3,804 | 147.62 | 561,523 | 3,840 | 130.64 | 501,658 | 3,840 | 147.62 | 566,861 | 65,203 | 13.00% |
| 7 | 10" | 152 | 216.61 | 32,925 | 152 | 230.72 | 35,069 | 156 | 204.18 | 31,852 | 156 | 230.72 | 35,992 | 4,140 | 13.00% |
| 8 | 12" | 72 | 312.85 | 22,525 | 72 | 332.71 | 23,955 | 72 | 294.43 | 21,199 | 72 | 332.71 | 23,955 | 2,756 | 13.00% |
| 9 | 14" | 0 | 0.00 | 0 | 0 | 479.07 | 0 | 0 | 423.96 | 0 | 0 | 479.07 | 0 | 0 | 0.00% |
| 10 | 16" | 12 | 555.51 | 6,666 | 12 | 590.78 | 7,089 | 12 | 522.81 | 6,274 | 12 | 590.78 | 7,089 | 815 | 12.99% |
| 11 | | | | | | | • | | | • | | | • | | |
| 12 | | | | | | | | | | | | | | | |
| 13 | Credits | | | | | | 0 | | | | | | 0 | | |
| 14 | Total | 36,750 | _ | \$2,801,956 | 36,750 | | \$2,981,578 | 37,224 | - | \$2,664,721 | 37,224 | - | \$3,011,136 | \$346,415 | 13.00% |
| 15 | | | _ | | | - | | | - | | | - | | | |
| 16 | Volumetric Charges: | | | | | | | | | | | | | | |
| | First Block | 3,138 | \$5.0952 | \$15,988 | 3,138 | \$0.0000 | \$0 | 0 | \$5.0952 | \$0 | 0 | \$0.0000 | \$0 | \$0 | 0.00% |
| 18 | | -, | ****** | ¥-0,000 | -, | ******* | ** | - | 70 | ** | | 7 | ** | ** | |
| 19 | | | | | | | | | | | | | | | |
| | Public Fire Protection: | | | | | | | | | | | | | | |
| 21 | Public Fire Hydrants | 90,026 | \$42.29 | \$3,807,204 | 90,026 | \$49.16 | \$4,425,678 | 90,024 | \$39.90 | \$3,591,958 | 90,024 | \$49.16 | \$4,425,580 | \$833,622 | 23.21% |
| 22 | | , | ψ .L.L3 | \$3,007,20 | , | ψ13.10 | ψ 1, 123,070 | , | 433.30 | 45,552,550 | / | Ų 13.10 | ŷ 1, 123,300 | Q000,022 | |
| 23 | | 90,026 | _ | \$3,807,204 | 90,026 | | \$4,425,678 | 90,024 | - | \$3,591,958 | 90,024 | - | \$4,425,580 | \$833,622 | 23.21% |
| 24 | | | _ | | | | . , .,. | | - | , | | - | . , ., | | |
| | Credits | 3,098 | | (16,491) | | | (16,491) | | | 0 | | | 0 | | |
| 26 | 0.00.0 | 3,038 | | (10,751) | | | (10,451) | | | · · | | | U | | |
| | Total Fire | | _ | \$6,608,657 | | | \$7,390,765 | | - | \$6,256,679 | | - | \$7,436,716 | \$1,180,037 | 18.86% |
| 2, | | | _ | 70,000,007 | | | 7.,550,705 | | _ | 70,230,073 | | _ | \$7,130,710 | 72,230,037 | 10.0070 |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Miscellaneous)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-3

| withics | ss kesponsible. We | iissa sciiwaizci | | | | | L COSTONIEN | J LACEI I LAJII | LININ NOCKCASTL | L AND NORTH | VIIDDEL TO VVIV | (IVIISCEIIAIIEOU | 3) | | | | | | , scriedule ivi-s |
|---------|---------------------|------------------|---------|-------------|----------|----------|-------------|-----------------|-----------------|-------------|-----------------|------------------|----------|----------|--------------|----------------|--------------------|----------------|-------------------|
| | | | | | | | | | | | | | | | | | 18 Rate Case - Rev | enue - KY Amer | ican.xlsx]Sch M |
| | | | | Base Period | | | Base P | eriod | | | Test Year a | t Present Rates | | | Test Year at | Proposed Rates | · | | |
| | | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Current | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line # | Description | Billings | 0 | Rate | Revenue | Billings | 0 | Rate | Revenue | Billings | 0 | Rate | Revenue | Billings | 0 | Rate | Revenue | Change | Change |
| | Miscellaneous: | | | | | | | | | | | | | | | | | | |
| | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| | 5/8" Monthly | 28 | | \$13.63 | \$383 | 28 | | \$13.63 | \$383 | 48 | | \$13.63 | \$654 | 48 | | \$13.63 | \$654 | \$0 | 0.00% |
| | 3/4" Monthly | 0 | | \$20.46 | 0 | 0 | | 20.46 | 0 | 0 | | 20.46 | 0 | 0 | | 20.46 | 0 | 0 | 0.00% |
| | 1" Monthly | 262 | | \$34.07 | 8,930 | 262 | | 34.07 | 8,930 | 288 | | 34.07 | 9,812 | 288 | | 34.07 | 9,812 | 0 | 0.00% |
| | 1-1/2" Monthly | 0 | | \$68.17 | 0 | 0 | | 68.17 | 0 | 0 | | 68.17 | 0 | 0 | | 68.17 | 0 | 0 | 0.00% |
| 7 | 2" Monthly | 0 | | \$109.04 | 0 | 0 | | 109.04 | 0 | 0 | | 109.04 | 0 | 0 | | 109.04 | 0 | 0 | 0.00% |
| 8 | 3" Monthly | 177 | | \$204.47 | 36,257 | 177 | | 204.47 | 36,257 | 192 | | 204.47 | 39,258 | 192 | | 204.47 | 39,258 | 0 | 0.00% |
| 9 4 | 4" Monthly | 0 | | \$340.77 | 0 | 0 | | 340.77 | 0 | 0 | | 340.77 | 0 | 0 | | 340.77 | 0 | 0 | 0.00% |
| 10 | 6" Monthly | 0 | | \$681.50 | 0 | 0 | | 681.50 | 0 | 0 | | 681.50 | 0 | 0 | | 681.50 | 0 | 0 | 0.00% |
| 11 | 8" Monthly | 0 | | \$1,090.40 | 0 | 0 | | 1,090.40 | 0 | 0 | | 1,090.40 | 0 | 0 | | 1,090.40 | 0 | 0 | 0.00% |
| 12 | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| | Volumetric Charges: | <u>:</u> | | | | | | | | | | | | | | | | | |
| | First Block | | 8,171 | \$4.2975 | \$35,116 | | 8,171 | \$3.3480 | \$27,357 | | 3,153 | \$3.3480 | \$10,557 | | 3,153 | \$3.3480 | \$10,557 | \$0 | 0.00% |
| | Second Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| | Third Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| 20 | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| 21 | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| 22 | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| 23 | Credits | | (2,284) | | 10 | | (2,284) | | 10 | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 24 | | _ | | _ | | _ | | _ | | _ | | _ | | _ | | | | | |
| 25 | Total | _ | 5,887 | | \$80,696 | _ | 5,887 | _ | \$72,937 | | 3,153 | | \$60,281 | | 3,153 | _ | \$60,281 | \$0 | 0.00% |

Forecast Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

Witness Responsible: Melissa Schwarzell

EASTERN ROCKCASTLE Exhibit 37, Schedule M-2
Revenues\[KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx]Sch M

| | | Base Perio | d at Present Rates | Base Period at | Proposed Rates | Test Year at I | Present Rates | Test Year at P | roposed Rates | | |
|--------|----------------------------|---------------------|--------------------|---------------------|------------------|---------------------|------------------|---------------------|------------------|------------------|----------------------|
| Line # | Class/ Description | Sales ('000 Gal) | Total Revenue | Sales ('000 Gal) | Total Revenue | Sales ('000 Gal) | Total Revenue | Sales ('000 Gal) | Total Revenue | Dollar Change | Percentage Change |
| 1 | Monthly Billing: | | | - | | | | · | | | |
| 2 | | | | | | | | | | | |
| 3 | Residential | 19,624 | \$303,895 | 19,624 | \$231,299 | 19,524 | \$309,177 | 19,524 | \$234,593 | (\$74,584) | -24.12% |
| 4 | Commercial | 673 | 10,131 | 673 | 7,924 | 688 | 10,279 | 688 | 7,892 | (2,387) | -23.22% |
| 5 | Industrial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 6 | Other Public Authority | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 7 | Sale for Resale | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 8 | Private Fire Service: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 9 | Public Fire Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 10 | Miscellaneous | 0 | 165 | 0 | 165 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 11 | Other Water Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 12 | Total | 20,297 | \$314,191 | 20,297 | \$239,388 | 20,213 | \$319,456 | 20,213 | \$242,485 | (\$76,971) | -24.09% |
| 13 | | | | | | | | | | | |
| 14 | Miscellaneous Revenues: | | | | | | | | | | |
| 15 | Other Water Revenue | | \$ - | | \$0 | | \$0 | | \$0 | 0 | 0.00% |
| 16 | Late Payment Fee | | 2,469 | | 2,469 | | 2,939 | | 2,939 | 0 | 0.00% |
| 17 | Rent | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 18 | Rent I/C | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 19 | Collect for Others | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 20 | NSF Check Charge | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 21 | Application/Initiation Fee | | 1,736 | | 1,736 | | 1,736 | | 1,736 | 0 | 0.00% |
| 22 | Usage Data | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 23 | Reconnect Fee | | 224 | | 224 | | 0 | | 0 | 0 | 0.00% |
| 24 | Miscellaneous Service | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 25 | WW-Miscellaneous Service | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 26 | Total Other Revenue | | \$ 4,429 | | \$4,429 | | \$4,675 | | \$4,675 | \$0 | 0.00% |
| 27 | | | | | | | | | | | |
| 28 | Total Revenue | | \$ 318,620 | | \$243,817 | | \$324,131 | | \$247,160 | (\$76,971) | -23.75% |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
Witness Responsible: Melissa Schwarzell EASTERN ROCKCASTLE (Residential)

Exhibit 37, Schedule M-3
Revenues\[KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx]Sch M

| | | | Base Peri | od at Present F | Rates | | Base Period at | Proposed Rates | | | Test Year at | Present Rates | | | | Proposed Rates | 8 Rate Case - Rev | | |
|--------|---------------------|----------|------------|------------------|-----------|----------|-----------------|----------------|-----------|----------|--------------|---------------|-----------|----------|--------------|-----------------|-------------------|------------|------------|
| | | Customer | buse i eii | ou ut i resent i | idees | Customer | sase i ciloa ac | Toposca nates | | Customer | rest rear at | Tresent nates | | Customer | rest rear at | . roposca nates | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line # | • | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 | Residential: | | , , | | | | , , | | | | (, | | | | (, | | | | |
| 2 | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 3 | 5/8" Monthly | 7,206 | | 28.28 | \$203,795 | 7,206 | | \$15.00 | \$108,095 | 7,356 | | \$28.28 | \$208,028 | 7,356 | | \$15.00 | \$110,340 | (\$97,688) | -46.96% |
| 4 | 3/4" Monthly | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| 5 | 1" Monthly | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | 0.00% |
| 6 | 1-1/2" Monthly | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | 0.00% |
| 7 | 2" Monthly | 0 | | 0.00 | 0 | 0 | | 119.50 | 0 | 0 | | 0.00 | 0 | 0 | | 119.50 | 0 | 0 | 0.00% |
| 8 | 3" Monthly | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | 0.00% |
| 9 | 4" Monthly | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | 0.00% |
| 10 | 6" Monthly | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | 0.00% |
| 11 | 8" Monthly | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | 0.00% |
| 12 | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | Volumetric Charges: | : | | | | | | | | | | | | | | | | | |
| 17 | First Block | | 10,752 | \$0.0000 | \$0 | | 10,752 | \$6.3640 | \$68,423 | | 10,752 | \$0.0000 | \$0 | | 10,752 | \$6.3640 | \$68,423 | \$68,423 | 0.00% |
| 18 | Second Block | | 8,773 | 11.53 | 101,149 | | 8,773 | 6.3640 | 55,830 | | 8,773 | 11.5300 | 101,149 | | 8,773 | 6.3640 | 55,830 | (45,319) | -44.80% |
| 19 | Third Block | | 0 | 0.00 | 0 | | 0 | 6.3640 | 0 | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | 0 | 0.00% |
| 20 | Fourth Block | | 0 | 0.00 | 0 | | 0 | 6.3640 | 0 | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | 0 | 0.00% |
| 21 | Fifth Block | | 0 | 0.00 | 0 | | 0 | 6.3640 | 0 | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | 0 | 0.00% |
| 22 | Sixth Block | | 0 | 0.00 | 0 | | 0 | 6.3640 | 0 | | 0 | 0.0000 | 0 | | 0 | 6.3640 | 0 | 0 | 0.00% |
| 23 | Credits | | 100 | | (1,049) | | 100 | | (1,049) | | | | 0 | | 0 | | 0 | 0 | 0.00% |
| 24 | | | | _ | | | | _ | | | | _ | | | | | | | |
| 25 | Total | | 19,624 | _ | \$303,895 | | 19,624 | | \$231,299 | | 19,524 | _ | \$309,177 | | 19,524 | _ | \$234,593 | (\$74,584) | -24.12% |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
Witness Responsible: Melissa Schwarzell EASTERN ROCKCASTLE (Commercial)

Exhibit 37, Schedule M-3 Revenues\[KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx]Sch M

| | | | Base Peri | od at Present I | Rates | | Base Period at I | Proposed Rates | | | Test Year at | Present Rates | | | Test Year at | Proposed Rates | i | | |
|--------|---------------------|----------|------------|-----------------|----------|----------|------------------|----------------|---------|----------|--------------|---------------|----------|----------|--------------|----------------|---------|-----------|------------|
| | • | Customer | | | | Customer | | - | | Customer | | | | Customer | | - | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line # | Description | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 | Commercial: | | | | | | | | | | | | - | | | | | | |
| 2 | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 3 | 5/8" Monthly | 231 | | \$28.28 | \$6,528 | 231 | | \$15.00 | \$3,462 | 264 | | \$28.28 | \$7,466 | 264 | | \$15.00 | \$3,960 | (\$3,506) | -46.96% |
| 4 | 3/4" Monthly | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| 5 | 1" Monthly | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | 0.00% |
| 6 | 1-1/2" Monthly | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | 0.00% |
| 7 | 2" Monthly | 4 | | 178.17 | 790 | 4 | | 119.50 | 530 | 0 | | 178.17 | 0 | 0 | | 119.50 | 0 | 0 | 0.00% |
| 8 | 3" Monthly | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | 0.00% |
| 9 | 4" Monthly | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | 0.00% |
| 10 | 6" Monthly | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | 0.00% |
| 11 | 8" Monthly | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | 0.00% |
| 12 | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | Volumetric Charges: | | | | | | | | | | | | | | | | | | |
| 17 | First Block | | 444 | \$0.0000 | \$0 | | 444 | \$5.7120 | \$2,538 | | 444 | \$0.0000 | \$0 | | 444 | \$5.7120 | \$2,538 | \$2,538 | 0.00% |
| 18 | Second Block | | 244 | 11.5300 | 2,813 | | 244 | 5.7120 | 1,394 | | 244 | 11.5300 | 2,813 | | 244 | 5.7120 | 1,394 | (1,419) | -50.44% |
| 19 | Third Block | | 0 | 11.5300 | 0 | | 0 | 5.7120 | 0 | | 0 | 11.5300 | 0 | | 0 | 5.7120 | 0 | 0 | 0.00% |
| 20 | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | 0 | 0.00% |
| 21 | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | 0 | 0.00% |
| 22 | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | 0 | 0.00% |
| | Credits | | (15) | | 0 | | (15) | | 0 | | | | 0 | | 0 | | 0 | 0 | 0.00% |
| 24 | | | | | | | | _ | | | | _ | | | | | | | |
| 25 | Total | | 673 | | \$10,131 | | 673 | = | \$7,924 | | 688 | - | \$10,279 | | 688 | | \$7,892 | (\$2,387) | -23.22% |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
Witness Responsible: Melissa Schwarzell EASTERN ROCKCASTLE (Industrial)

Exhibit 37, Schedule M-3

| p | | c | | | | | L. | STERIN ROCKCAS | TEL (IIIGGSCIIG | '/ | | | | | | | | , Julieuule ivi- |
|---------------------------|---|--|---|---------|--|---|------------------------------|------------------------------|------------------------------|--|------------------------------|------------------------------|------------------------------|--|---|--|---|--|
| | | | | | | | | | | | | | | Rever | nues\[KAWC 20: | 18 Rate Case - Rev | enue - E. Rockca | astle.xlsx]Sch N |
| | | Base Per | iod at Present Ra | tes | | Base Period at | Proposed Rates | <u> </u> | | Test Year at | Present Rates | | | Test Year at | Proposed Rates | 5 | | |
| | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| Class/ | Meter | | Current | Total | Meter | Sales | Proposed | Total | Meter | | Current | | Meter | | Proposed | Total | | Percentage |
| Description | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| Industrial: | | | | | | | | | | | | | | | | | | |
| Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 5/8" Monthly | 0 | | \$0.00 | \$0 | 0 | | \$15.00 | \$0 | 0 | | \$0.00 | \$0 | 0 | | \$15.00 | \$0 | \$0 | 0.00% |
| 3/4" Monthly | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| 1" Monthly | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | 0.00% |
| 1-1/2" Monthly | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | 0.00% |
| 2" Monthly | 0 | | 0.00 | 0 | 0 | | 119.50 | 0 | 0 | | 0.00 | 0 | 0 | | 119.50 | 0 | 0 | 0.00% |
| 3" Monthly | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | 0.00% |
| 4" Monthly | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | 0.00% |
| 6" Monthly | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | 0.00% |
| 8" Monthly | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | 0.00% |
| Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| Volumetric Charges: | | | | | | | | | | | | | | | | | | |
| First Block | | 0 | \$0.0000 | \$0 | | 0 | \$4.7500 | \$0 | | 0 | \$0.0000 | \$0 | | 0 | \$4.7500 | \$0 | \$0 | 0.00% |
| Second Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| Third Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| Fourth Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| Fifth Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| Sixth Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| Credits | | 0 | | 0 | | 0 | | 0 | | | | | | 0 | | 0 | 0 | 0.00% |
| | | | | | | | | | | | | | | | | | | |
| Total | | 0 | _ | \$0 | | 0 | - | \$0 | | 0 | - | \$0 | | 0 | - | \$0 | \$0 | 0.00% |
| 1 1 2 3 2 6 8 9 T F F S C | Class/ Description Industrial: Minimum Charge: 5/8" Monthly 3/4" Monthly 1-1/2" Monthly 1" Monthly 1" Monthly 1" Monthly 1" Monthly 1" Monthly 1" Monthly 5" Monthly 5" Monthly 5" Monthly 5" Monthly 5" Monthly 6" Monthly | Class/ Meter Billings | Class/ Description Billings ('000 Gal) Industrial: Minimum Charges: //8" Monthly 0 1" Monthly | Class | Class Customer Meter Sales Current Total Revenue Meter Sales Current Total Meter Sales Sales Current Total Meter Sales Sales Current Total Meter Sales Sales Current Sales Sales Current Sales Sales Current Sales | Base Period at Present Rates Customer Meter Sales Current Total Meter Billings ('000 Gal) Rate Revenue Billings Meter Billings Rate Revenue Billings Meter Billings Rate Revenue Billings Meter Billings Rate Revenue Revenue Billings Rate Revenue Revenue | Base Period at Present Rates Base Period at Proposed Rates Customer Meter Sales Current Total Meter Sales Proposed Total Meter Billings (1000 Gal) Rate Revenue Billings (1000 Gal) (1 | Base Period at Present Rates | Base Period at Present Rates | Base Period at Present Rates | Base Period at Present Rate Customer Sales Current Total Meter Sales Current Total Meter Billings (000 Gal) Rate Revenue Billings (000 | Revert Revert Rase Revert Rase Revert Rase Revert Revert Rase Rase | Base Period at Present Rate Base Period at Present Rate Base Period at Proposed Rate Base Period at Proposed Rate Total Customer Meter Sales Proposed Rate Total Billings Total Proposed Rate Total Billings Total Proposed Rate Total Billings Total Rate Total Proposed Rate Total Billings Total Rate Total Rate | Second | Revenue Reve |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
Witness Responsible: Melissa Schwarzell EASTERN ROCKCASTLE (Other Public Authority)

Exhibit 37, Schedule M-3
Revenues\[KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx]Sch M

| | | | Base Per | iod at Present Ra | ites | | Base Period at | Proposed Rates | i | | Test Year at | Present Rates | | | Test Year at | Proposed Rates | i | | |
|------|--------------------|-----------|------------|-------------------|---------|----------|----------------|----------------|---------|----------|--------------|---------------|---------|----------|--------------|----------------|---------|--------|------------|
| | | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line | # Description | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 | Other Public Autho | ority: | | | | | | | | | | | | | | | | | |
| 2 | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 3 | 5/8" Monthly | 0 | | \$0.00 | \$0 | 0 | | \$15.00 | \$0 | 0 | | \$0.00 | \$0 | 0 | | \$15.00 | \$0 | \$0 | 0.00% |
| 4 | 3/4" Monthly | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| 5 | 1" Monthly | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | 0.00% |
| 6 | 1-1/2" Monthly | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | 0.00% |
| 7 | 2" Monthly | 0 | | 0.00 | 0 | 0 | | 119.50 | 0 | 0 | | 0.00 | 0 | 0 | | 119.50 | 0 | 0 | 0.00% |
| 8 | 3" Monthly | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | 0.00% |
| 9 | 4" Monthly | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | 0.00% |
| 10 | 6" Monthly | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | 0.00% |
| 11 | 8" Monthly | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | 0.00% |
| 12 | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | Volumetric Charges | <u>s:</u> | | | | | | | | | | | | | | | | | |
| 17 | First Block | | 0 | \$4.3466 | \$0 | | 0 | \$5.1910 | \$0 | | 0 | \$0.0000 | \$0 | | 0 | \$5.1910 | \$0 | \$0 | 0.00% |
| 18 | Second Block | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | 0 | 0.00% |
| 19 | Third Block | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | 0 | 0.00% |
| 20 | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | 0 | 0.00% |
| 21 | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | 0 | 0.00% |
| 22 | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | 0 | 0.00% |
| 23 | Credits | | 0 | | 0 | | 0 | | 0 | | | | 0 | | 0 | | 0 | 0 | 0.00% |
| 24 | | | | | | | | | | | | | | | | | | | |
| 25 | Total | | | _ | \$0 | | 0 | - | \$0 | | | | \$0 | | 0 | - | \$0 | \$0 | 0.00% |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
Witness Responsible: Melissa Schwarzell EASTERN ROCKCASTLE (Sale for Resale)

Exhibit 37, Schedule M-3
Revenues\[KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx]Sch M

| | | | | | | | | | | | | | | | | | L8 Rate Case - Rev | enue - E. Kockca | stie.xisxj5cn ivi |
|------|--------------------|----------|------------|------------------|---------|----------|----------------|----------------|---------|----------|--------------|---------------|---------|----------|--------------|----------------|--------------------|------------------|-------------------|
| | | | Base Per | iod at Present R | ates | | Base Period at | Proposed Rates | 5 | | Test Year at | Present Rates | | | Test Year at | Proposed Rates | <u> </u> | | |
| | | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line | Description | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 | Sale for Resale: | | | | | | | | | | | | | | | | | | |
| 2 | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 3 | 5/8" Monthly | 0 | | \$0.00 | \$0 | 0 | | \$15.00 | \$0 | 0 | | \$0.00 | \$0 | 0 | | \$15.00 | \$0 | \$0 | 0.00% |
| 4 | 3/4" Monthly | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| 5 | 1" Monthly | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | 0.00% |
| 6 | 1-1/2" Monthly | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | 0.00% |
| 7 | 2" Monthly | 0 | | 0.00 | 0 | 0 | | 119.50 | 0 | 0 | | 0.00 | 0 | 0 | | 119.50 | 0 | 0 | 0.00% |
| 8 | 3" Monthly | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | 0.00% |
| 9 | 4" Monthly | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | 0.00% |
| 10 | 6" Monthly | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | 0.00% |
| 11 | 8" Monthly | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | 0.00% |
| 12 | Owenton | | | | 0 | | | | 0 | | | | | | | | 0 | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | Volumetric Charges | : | | | | | | | | | | | | | | | | | |
| 17 | First Block | | 0 | \$0.0000 | \$0 | | 0 | \$4.7600 | \$0 | | 0 | \$0.0000 | \$0 | | 0 | \$4.7600 | \$0 | \$0 | 0.00% |
| 18 | Second Block | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| 19 | Third Block | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| 20 | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| 21 | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| 22 | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| 23 | SFR-Intercompany | | 0 | 0.0000 | 0 | | 0 | 0.0000 | | | 0 | 0.0000 | 0 | | 0 | | | | |
| 24 | Credits | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | | 0 | 0 | 0.00% |
| 25 | Special Contract | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | \$0.0000 | 0 | | 0 | 0.0000 | \$0 | | |
| 26 | Total | | 0 | _ | \$0 | | 0 | - | \$0 | | 0 | | \$0 | | 0 | - | \$0 | \$0 | 0.00% |
| | | | | | | | | | | | | | | | | | | | |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
Witness Responsible: Melissa Schwarzell

EASTERN ROCKCASTLE (Fire)

Exhibit 37, Schedule M-3

| withess responsible. Wellssa Sci | iiwaizeii | | | | | LASTERIN ROCKCASTE | L (File) | | | Revenu | Pe/[KVMC 3U1 | .8 Rate Case - Rev | | etle visvisch M |
|----------------------------------|-------------|-------------------|---------------|-------------|-----------------|--------------------|-------------|----------------|-------------|-------------|----------------|--------------------|------------------|------------------|
| | Ва | se Period at Pres | sent Rates | Base Pe | eriod at Propos | ed Rates | Test Y | ear at Present | Rates | | ear at Propose | | Ende - E. Nockea | Stic.xi3xjJCii W |
| | Number | | | Number | | | Number | | | Number | | | | |
| Connection | of | Current | Total | of | Proposed | Total | of | Current | Total | of | Proposed | Total | Dollar | Percentage |
| Line # Size | Connections | Rate | Revenue | Connections | Rate | Revenue | Connections | Rate | Revenue | Connections | Rate | Revenue | Change | Change |
| 1 Private Fire Service: | | | | | | | | | | | | | | |
| 2 Hydrant | 0 | \$0.00 | \$0 | 0 | \$80.12 | \$0 | 0 | \$0.00 | \$0 | 0 | \$80.12 | \$0 | \$0 | 0.00% |
| 3 2" | 0 | 0.00 | 0 | 0 | 9.16 | 0 | 0 | 0.00 | 0 | 0 | 9.16 | 0 | 0 | 0.00% |
| 4 4" | 0 | 0.00 | 0 | 0 | 36.92 | 0 | 0 | 0.00 | 0 | 0 | 36.92 | 0 | 0 | 0.00% |
| 5 6" | 0 | 0.00 | 0 | 0 | 83.04 | 0 | 0 | 0.00 | 0 | 0 | 83.04 | 0 | 0 | 0.00% |
| 6 8" | 0 | 0.00 | 0 | 0 | 147.62 | 0 | 0 | 0.00 | 0 | 0 | 147.62 | 0 | 0 | 0.00% |
| 7 10" | 0 | 0.00 | 0 | 0 | 230.72 | 0 | 0 | 0.00 | 0 | 0 | 230.72 | 0 | 0 | 0.00% |
| 8 12" | 0 | 0.00 | 0 | 0 | 332.71 | 0 | 0 | 0.00 | 0 | 0 | 332.71 | 0 | 0 | 0.00% |
| 9 14" | 0 | 0.00 | 0 | 0 | 479.07 | 0 | 0 | 0.00 | 0 | 0 | 479.07 | 0 | 0 | 0.00% |
| 10 16" | 0 | 0.00 | 0 | 0 | 590.78 | 0 | 0 | 0.00 | 0 | 0 | 590.78 | 0 | 0 | 0.00% |
| 11 | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | |
| 13 Credits | | | | | | 0 | | | | | | 0 | | |
| 14 Total | | _ | \$0 | 0 | - | \$0 | 0 | - | \$0 | | - | \$0 | \$0 | 0.00% |
| 15 | | _ | | | - | | | - | | | - | | | |
| 16 Volumetric Charges: | | | | | | | | | | | | | | |
| 17 First Block | 0 | \$0.0000 | \$0 | 0 | \$0.0000 | \$0 | 0 | \$0.0000 | \$0 | 0 | \$0.0000 | \$0 | \$0 | 0.00% |
| 18 | ŭ | φο.σσσσ | Ų. | · · | \$0.000 | Ç. | · · | φο.σσσσ | ÇÜ | ŭ | φο.σσσσ | Ç. | ΨŪ | |
| 19 | | | | | | | | | | | | | | |
| 20 Public Fire Protection: | | | | | | | | | | | | | | |
| 21 Public Fire Hydrants | 0 | \$0.00 | \$0 | 0 | \$49.16 | \$0 | 0 | \$39.90 | \$0 | 0 | \$49.16 | \$0 | \$0 | 0.00% |
| 22 | ŭ | Ş0.00 | 30 | · · | Ş+3.10 | ÇÜ | · · | \$33.30 | ĢŪ | ŭ | Ş45.10 | Ç | ÇÜ | 0.0070 |
| 23 | | _ | \$0 | | - | \$0 | | - | \$0 | | - | \$0 | \$0 | 0.00% |
| 24 | | _ | | | - | | | - | | | - | | | |
| 25 Credits | 0 | | 0 | | | 0 | | | 0 | | | 0 | | |
| 26 | · · | | Ü | | | 0 | | | U | | | U | | |
| 27 Total Fire | | _ | \$0 | | - | \$0 | | - | \$0 | | - | \$0 | \$0 | 0.00% |
| 2, 1000 | | _ | 50 | | - | 70 | | - | | | = | | | 0.0070 |
| | | | | | | | | | | | | | | |

Kentucky American Water Company Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

Witness Responsible: Melissa Schwarzell

EASTERN ROCKCASTLE (Miscellaneous)

Exhibit 37, Schedule M-3
Revenues\[KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx]Sch M

| Clast | | | Base Period | | | | | Base F | eriod | | | Test Year at | Present Rates | | | Test Year at | Proposed Rates | | | |
|--|--------|---------------------|-------------|-------|----------|---------|----------|--------|----------|---------|----------|--------------|---------------|---------|----------|--------------|-----------------------|---------|--------|------------|
| Line # Description Billings O Rate Revenue Billings O Rate Revenue Billings O Rate Revenue Billings O Rate Revenue Change Chang | | | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| Miscellaneous: | | Class/ | Meter | Sales | Current | Total | Meter | Sales | Current | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Minimum Charge: | Line # | Description | Billings | 0 | Rate | Revenue | Billings | 0 | Rate | Revenue | Billings | 0 | Rate | Revenue | Billings | 0 | Rate | Revenue | Change | Change |
| 3 5/8" Monthly 0 \$0.00 \$0 0 \$0.00 \$0 0 \$0.00 \$0 0 \$0.00 \$0 0 \$0.00 \$0 \$0 \$0.00 | 1 | Miscellaneous: | | | | | | | | | | | | | | | | | | |
| 4 3/4" Monthly 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0 | 2 | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 5 1" Monthly 0 0.00 0 0 0.00 0 0.00 0 0.00 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 | 3 | 5/8" Monthly | 0 | | \$0.00 | \$0 | 0 | | \$0.00 | \$0 | 0 | | \$0.00 | \$0 | 0 | | \$0.00 | \$0 | \$0 | 0.00% |
| 6 1-1/2" Monthly 0 0,00 0 0 0 0,00 0 0 0 0,00 0 0 0 0,00 0 0 0,00 0 0 0 0,00 0 0 0 0,00 0 0 0 0,00 0 0 0 0,00 0 0 0 0,00 0 0 0,00 0 0 0 0 0,00 0 0 | 4 | 3/4" Monthly | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | 0.00% |
| 7 2" Monthly 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 | 5 | 1" Monthly | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | 0.00% |
| 8 3" Monthly 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0 | 6 | 1-1/2" Monthly | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | 0.00% |
| 9 4"Monthly 0 0.00 0 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 | 7 | 2" Monthly | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | 0.00% |
| 10 6" Monthly 0 0.00 0 0 0.00 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 0 0 0 0.00 | 8 | 3" Monthly | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | 0.00% |
| 11 8" Monthly 0 0.00 0 0 0 0 0.00 0 0 0 0.00 0 0 0 0 | 9 | 4" Monthly | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | 0.00% |
| 12 Surcharge 13 | 10 | 6" Monthly | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | 0.00% |
| 13 | 11 | 8" Monthly | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | 0.00% |
| 14 15 16 17 17 18 18 18 19 19 19 19 19 | 12 | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 15 Volumetric Charges: 17 First Block | 13 | | | | | | | | | | | | | | | | | | | |
| 16 Volumetric Charges: 17 First Block | 14 | | | | | | | | | | | | | | | | | | | |
| 17 First Block 0 \$4.2975 \$0 0 \$0.0000 \$0 0 \$0.0000 \$0 0 \$0.0000 \$0 0 \$0.0000 \$0 \$0 \$0 0.0000 \$0 \$0 \$0 0.0000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 15 | | | | | | | | | | | | | | | | | | | |
| 18 Second Block 0 0.0000 0 0 0.00000 0 0 0.00000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0 0.0000 0 0 0 0 0.0000 0 0 0 0 0.0000 0 0 0 0 0.0000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 16 | Volumetric Charges: | | | | | | | | | | | | | | | | | | |
| 19 Third Block 0 0,0000 <td< td=""><td>17</td><td>First Block</td><td></td><td>0</td><td>\$4.2975</td><td>\$0</td><td></td><td>0</td><td>\$0.0000</td><td>\$0</td><td></td><td>0</td><td>\$0.0000</td><td>\$0</td><td></td><td>0</td><td>\$0.0000</td><td>\$0</td><td>\$0</td><td>0.00%</td></td<> | 17 | First Block | | 0 | \$4.2975 | \$0 | | 0 | \$0.0000 | \$0 | | 0 | \$0.0000 | \$0 | | 0 | \$0.0000 | \$0 | \$0 | 0.00% |
| 20 Fourth Block 0 0,0000 <t< td=""><td>18</td><td>Second Block</td><td></td><td>0</td><td>0.0000</td><td>0</td><td></td><td>0</td><td>0.0000</td><td>0</td><td></td><td>0</td><td>0.0000</td><td>0</td><td></td><td>0</td><td>0.0000</td><td>0</td><td>0</td><td>0.00%</td></t<> | 18 | Second Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| 21 Fifth Block 0 0,0000 <td< td=""><td>19</td><td>Third Block</td><td></td><td>0</td><td>0.0000</td><td>0</td><td></td><td>0</td><td>0.0000</td><td>0</td><td></td><td>0</td><td>0.0000</td><td>0</td><td></td><td>0</td><td>0.0000</td><td>0</td><td>0</td><td>0.00%</td></td<> | 19 | Third Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| 22 Sixth Block 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 20 | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| 23 Credits 0 165 0 165 0 0 0 0 0 0 0 0 0.00% 24 | 21 | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| 23 Credits 0 165 0 165 0 0 0 0 0 0 0 0.00% 24 | 22 | Sixth Block | | 0 | | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| 25 Total 0 \$165 0 \$165 0 \$0 0 \$0 \$0 0.00% | 23 | Credits | | 0 | | 165 | | 0 | | 165 | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 25 Total 0 \$165 0 \$165 0 \$0 0 \$0 0 \$0 0.00% | 24 | | | | | | | | | | | | | | | | | | | |
| | 25 | Total | _ | 0 | - | \$165 | - | 0 | - | \$165 | - | 0 | - | \$0 | _ | 0 | - | \$0 | \$0 | 0.00% |

Forecast Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

Witness Responsible: Linda Bridwell

NORTH MIDDLETOWN Exhibit 37, Schedule M-2 Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M

| | | Rase Perior | d at Present Rates | Race Period at | Proposed Rates | Test Voor at I | Present Rates | | roposed Rates | | |
|--------|----------------------------|---------------------|---------------------|---------------------|------------------|---------------------|------------------|---------------------|------------------|------------------|----------------------|
| | | Dase Period | d at Fleselit Rates | Dase reliou at | rioposeu kates | | rieseiit nates | iest real at r | Toposeu Rates | | |
| Line # | Class/ Description | Sales ('000 Gal) | Total Revenue | Sales ('000 Gal) | Total Revenue | Sales ('000 Gal) | Total Revenue | Sales ('000 Gal) | Total Revenue | Dollar Change | Percentage Change |
| | Monthly Billing: | | | | | | | | | | |
| 2 | , , | | | | | | | | | | |
| 3 | Residential | 0 | \$0 | 0 | \$0 | 17,691 | \$250,158 | 17,691 | \$182,608 | (\$67,550) | -27.00% |
| 4 | Commercial | 0 | 0 | 0 | 0 | 1,313 | 22,553 | 1,313 | 23,276 | 723 | 3.21% |
| 5 | Industrial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 6 | Other Public Authority | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 7 | Sale for Resale | 0 | 0 | 0 | 0 | 37,074 | 169,772 | 37,074 | 180,952 | 11,180 | 6.59% |
| 8 | Private Fire Service: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 9 | Public Fire Service | 0 | 0 | 0 | 0 | 0 | 19,152 | 0 | 23,597 | 4,445 | 23.21% |
| 10 | Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 11 | Other Water Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 12 | Total | 0 | \$0 | 0 | \$0 | 56,079 | \$461,635 | 56,079 | \$410,433 | (\$51,202) | -11.09% |
| 13 | | | | | | | | | | | |
| 14 | Miscellaneous Revenues: | | | | | | | | | | |
| 15 | Other Water Revenue | | \$ - | | \$0 | | \$0 | | \$0 | 0 | 0.00% |
| 16 | Late Payment Fee | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 17 | Rent | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 18 | Rent I/C | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 19 | Collect for Others | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 20 | NSF Check Charge | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 21 | Application/Initiation Fee | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 22 | Usage Data | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 23 | Reconnect Fee | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 24 | Miscellaneous Service | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 25 | WW-Miscellaneous Service | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| | Total Other Revenue | | \$ - | | \$0 | | \$0 | | \$0 | \$0 | 0.00% |
| 27 | | | | | | | | | | | |
| 28 | Total Revenue | | \$ - | | <u>\$0</u> | | \$461,635 | | \$410,433 | (\$51,202) | -11.09% |

Exhibit 37, Schedule M-3

Kentucky American Water Company

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

Witness Responsible: Linda Bridwell

NORTH MIDDLETOWN (Residential)

Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M Base Period at Present Rates Base Period at Proposed Rates Test Year at Present Rates Test Year at Proposed Rates Customer Customer Customer Customer Class/ Meter Sales Current Total Meter Sales Proposed Total Meter Sales Current Total Meter Sales Proposed Total Dollar Percentage Line # Description Billings ('000 Gal) Rate Revenue Change Change 1 Residential: Minimum Charge: 2 3 5/8" Monthly \$0.00 \$0 0 \$15.00 \$0 4,668 \$31.52 \$147,135 4,668 \$15.00 \$70,020 (\$77,115) -52.41% 4 3/4" Monthly 22.40 22.40 0.00% Ω 0.00 0 Ω Ω Ω 0.00 Ω Ω Ω Ω 5 1" Monthly 0 0.00 0 0 37.30 0 0 0.00 0 0 37.30 0 0 0.00% 6 1-1/2" Monthly 0.00% 0 0.00 0 0 74.70 0 0 0.00 0 0 74.70 0 0 7 2" Monthly 0.00 0 0 119.50 0 0.00 0 0 119.50 0 0.00% 0.00% 8 3" Monthly 0 0.00 0 0 224.00 0 0 0.00 0 0 224.00 0 0 9 4" Monthly 0 0.00 0 0 373.40 0 0 0.00 0 0 373.40 0 0 0.00% 10 6" Monthly 0.00% 746.70 0 0.00 0 0 0 0 0.00 0 0 746.70 0 0 11 8" Monthly 0.00 0 0 1,194.70 0 0.00 1,194.70 0 0.00% 0 0 0 0 12 Surcharge 0.00% 13 14 15 16 Volumetric Charges: 17 First Block Ω \$0.0000 \$0 Ω \$6.3640 \$0 9 336 \$0,0000 ŚŊ 9.336 \$6.3640 \$59 414 \$59 414 0.00% 18 Second Block 0 12.3300 0 0 6.3640 0 8,355 12.3300 103,023 8,355 6.3640 53,174 (49,849) -48.39% 19 Third Block 11.0700 6.3640 11 0700 6.3640 0.00% Ω 0 0 0 Ω Ω 0 0 0 20 Fourth Block 9.4800 0 0 6.3640 0 9.4800 6.3640 0 0.00% 21 Fifth Block 0.00% 0 0 0 0.0000 0 0 0 0.0000 6.3640 0 0 0 6.3640 22 Sixth Block 0 0.0000 0 0 6.3640 0 0 0.0000 0 0 6.3640 0 0 0.00% 23 Credits 0.00% 0 0 Ω Ω 0 0 0 Ω 24 25 Total 0 \$0 0 \$0 17,691 \$250,158 17,691 \$182,608 (\$67,550) -27.00%

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 NORTH MIDDLETOWN (Commercial)

Witness Responsible: Linda Bridwell

| DRTH MIDDLETOWN (Commercial) | Exhibit 37, Schedule M-3 |
|------------------------------|--|
| | Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M |

| | | | Base Per | iod at Present R | ates | | Base Period at | Proposed Rates | | | Test Year at | Present Rates | | | Test Year at | Proposed Rates | | | |
|--------|---------------------|----------|------------|------------------|---------|----------|----------------|----------------|---------|----------|--------------|---------------|----------|----------|--------------|----------------|----------|---------|------------|
| | Gl / | Customer | C.L. | 6 | Total | Customer | Sales | | T 1 | Customer | Sales | 61 | T. 1. 1 | Customer | 6.1 | | T. 1. 1 | 5.11. | |
| | Class/ | Meter | Sales | Current | Total | Meter | | Proposed | Total | Meter | | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line # | Description | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 | Commercial: | | | | | | | | | | | | | | | | | | |
| 2 | Minimum Charge: | _ | | 4 | | | | 4 | | | | | | _ | | | 4 | | 0.000/ |
| 3 | 5/8" Monthly | 0 | | \$28.79 | \$0 | 0 | | \$15.00 | \$0 | 0 | | \$28.79 | \$0 | 0 | | \$15.00 | \$0 | \$0 | 0.00% |
| 4 | 3/4" Monthly | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| 5 | 1" Monthly | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | 0.00% |
| 6 | 1-1/2" Monthly | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | 0.00% |
| | 2" Monthly | 0 | | 28.79 | 0 | 0 | | 119.50 | 0 | 132 | | 28.79 | 3,800 | 132 | | 119.50 | 15,774 | 11,974 | 315.11% |
| | 3" Monthly | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | 0.00% |
| | 4" Monthly | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | 0.00% |
| | 6" Monthly | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | 0.00% |
| | 8" Monthly | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | 0.00% |
| | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| | Volumetric Charges: | | | | | | | | | | | | | | | | | | |
| | First Block | | 0 | \$0.0000 | \$0 | | 0 | \$5.7120 | \$0 | | 264 | \$0.0000 | \$0 | | 264 | \$5.7120 | \$1,508 | \$1,508 | 0.00% |
| | Second Block | | 0 | 17.8700 | 0 | | 0 | 5.7120 | 0 | | 396 | 17.8700 | 7,077 | | 396 | 5.7120 | 2,262 | (4,815) | -68.04% |
| | Third Block | | 0 | 17.8700 | 0 | | 0 | 5.7120 | 0 | | 653 | 17.8700 | 11,676 | | 653 | 5.7120 | 3,732 | (7,944) | -68.04% |
| | Fourth Block | | 0 | 17.8700 | 0 | | 0 | 5.7120 | 0 | | 0 | 17.8700 | 0 | | 0 | 5.7120 | 0 | 0 | 0.00% |
| | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | 0 | 0.00% |
| | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.7120 | 0 | 0 | 0.00% |
| | Credits | | 0 | | 0 | | 0 | | 0 | | | | 0 | | 0 | | 0 | 0 | 0.00% |
| 24 | | | | _ | | | | _ | | | | _ | | | | | | | |
| 25 | Total | | 0 | _ | \$0 | | 0 | _ | \$0 | | 1,313 | _ | \$22,553 | | 1,313 | | \$23,276 | \$723 | 3.21% |

Kentucky American Water Company Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 Witness Responsible: Linda Bridwell NORTH MIDDLETOWN (Industrial)

Exhibit 37, Schedule M-3

| with the | ittless responsible. Linua briuwen | | | | | 140 | JKTIT WIIDDELTO | vviv (illuustila | '/ | | | | | | | | 7, Schledule IVI-3 | | |
|----------|------------------------------------|----------|------------|-------------------|---------|----------|-----------------|------------------|----------|----------|--------------|---------------|--|----------|--------------|---------------|--------------------|--------|------------|
| | | | | | | | | | | | | | Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M | | | | | | |
| | | | Base Per | iod at Present Ra | tes | | Base Period at | Proposed Rates | <u> </u> | | Test Year at | Present Rates | | | Test Year at | Proposed Rate | 5 | | |
| | | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line # | Description | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 | Industrial: | | | | | | | | | | | | | | | | | | |
| | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| | 5/8" Monthly | 0 | | \$0.00 | \$0 | 0 | | \$15.00 | \$0 | 0 | | \$0.00 | \$0 | 0 | | \$15.00 | \$0 | \$0 | 0.00% |
| 4 | 3/4" Monthly | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| | 1" Monthly | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | 0.00% |
| 6 | 1-1/2" Monthly | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | 0.00% |
| 7 | 2" Monthly | 0 | | 0.00 | 0 | 0 | | 119.50 | 0 | 0 | | 0.00 | 0 | 0 | | 119.50 | 0 | 0 | 0.00% |
| 8 | 3" Monthly | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | 0.00% |
| 9 | 4" Monthly | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | 0.00% |
| | 6" Monthly | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | 0.00% |
| 11 | 8" Monthly | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | 0.00% |
| 12 | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | Volumetric Charges: | | | | | | | | | | | | | | | | | | |
| | First Block | | 0 | \$0.0000 | \$0 | | 0 | \$4.7500 | \$0 | | 0 | \$0.0000 | \$0 | | 0 | \$4.7500 | \$0 | \$0 | 0.00% |
| | Second Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| | Third Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| 21 | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7500 | 0 | 0 | 0.00% |
| 23 | Credits | | 0 | | 0 | | 0 | | 0 | | | | | | 0 | | 0 | 0 | 0.00% |
| 24 | | | | _ | | | | | | | | | | | | | | | |
| 25 | Total | | 0 | _ | \$0 | | 0 | | \$0 | | 0 | | \$0 | | 0 | | \$0 | \$0 | 0.00% |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
Witness Responsible: Linda Bridwell NORTH MIDDLETOWN (Other Public Authority)

Exhibit 37, Schedule M-3

| vvicines | tiless Responsible. Liliua britaveli | | | | NORTH MIDDLETOWN (Other Fablic Additionary) | | | | | | | Exhibit 37, 3chedule W-3 | | | | | | | |
|----------|--------------------------------------|-----------|------------|-------------------|---|----------|----------------|----------------|----------|--|--------------|--------------------------|---------|----------|--------------|---------------|---------|--------|------------|
| | | | | | | | | | | Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M | | | | | | | | | |
| | | | Base Per | iod at Present Ra | ites | | Base Period at | Proposed Rates | <u> </u> | | Test Year at | t Present Rates | | | Test Year at | Proposed Rate | 5 | | |
| | | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line # | Description | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 | Other Public Author | ority: | | | | | | | | | | | | | | | | | |
| | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| | 5/8" Monthly | 0 | | \$0.00 | \$0 | 0 | | \$15.00 | \$0 | 0 | | \$0.00 | \$0 | 0 | | \$15.00 | \$0 | \$0 | 0.00% |
| | 3/4" Monthly | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| | 1" Monthly | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | 0.00% |
| 6 | 1-1/2" Monthly | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | 0.00% |
| | 2" Monthly | 0 | | 0.00 | 0 | 0 | | 119.50 | 0 | 0 | | 0.00 | 0 | 0 | | 119.50 | 0 | 0 | 0.00% |
| 8 | 3" Monthly | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | 0.00% |
| 9 | 4" Monthly | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | | 0.00 | 0 | 0 | | 373.40 | 0 | 0 | 0.00% |
| 10 | 6" Monthly | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | 0.00% |
| 11 | 8" Monthly | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | 0.00% |
| 12 | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | Volumetric Charges | <u>s:</u> | | | | | | | | | | | | | | | | | |
| 17 | First Block | | 0 | \$0.0000 | \$0 | | 0 | \$5.1910 | \$0 | | 0 | \$0.0000 | \$0 | | 0 | \$5.1910 | \$0 | \$0 | 0.00% |
| 18 | Second Block | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | 0 | 0.00% |
| 19 | Third Block | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | 0 | 0.00% |
| | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | 0 | 0.00% |
| 21 | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | 0 | 0.00% |
| 22 | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | | 0 | 0.0000 | 0 | | 0 | 5.1910 | 0 | 0 | 0.00% |
| 23 | Credits | | 0 | | 0 | | 0 | | 0 | | | | 0 | | 0 | | 0 | 0 | 0.00% |
| 24 | | | | | | | | | | | | | | | | | | | |
| 25 | Total | | 0 | _ | \$0 | | 0 | | \$0 | | 0 | | \$0 | | 0 | | \$0 | \$0 | 0.00% |

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

Witness Responsible: Linda Bridwell

| NORTH MIDDLETOWN | (Sale for Resale) | |
|------------------|-------------------|--|

Exhibit 37, Schedule M-3
Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M

| | | | Base Peri | iod at Present Ra | ates | I | Base Period at | Proposed Rates | ; | | Test Year at | Present Rates | | | Test Year at | Proposed Rates | | | |
|--------|---------------------|----------|------------|-------------------|---------|----------|----------------|----------------|---------|----------|--------------|---------------|-----------|----------|--------------|----------------|-------------|----------|------------|
| | | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line # | Description | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Billings | ('000 Gal) | Rate | Revenue | Change | Change |
| 1 | Sale for Resale: | | | | | | | | | | | | | | | | | | |
| 2 | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 3 | 5/8" Monthly | 0 | | \$28.79 | \$0 | 0 | | \$15.00 | \$0 | 0 | | \$28.79 | \$0 | 0 | | \$15.00 | \$0 | \$0 | 0.00% |
| 4 | 3/4" Monthly | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | | 0.00 | 0 | 0 | | 22.40 | 0 | 0 | 0.00% |
| 5 | 1" Monthly | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | | 0.00 | 0 | 0 | | 37.30 | 0 | 0 | 0.00% |
| 6 | 1-1/2" Monthly | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | | 0.00 | 0 | 0 | | 74.70 | 0 | 0 | 0.00% |
| 7 | 2" Monthly | 0 | | 0.00 | 0 | 0 | | 119.50 | 0 | 0 | | 0.00 | 0 | 0 | | 119.50 | 0 | 0 | 0.00% |
| 8 | 3" Monthly | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | | 0.00 | 0 | 0 | | 224.00 | 0 | 0 | 0.00% |
| 9 | 4" Monthly | 0 | | 28.79 | 0 | 0 | | 373.40 | 0 | 12 | | 28.79 | 345 | 12 | | 373.40 | 4,481 | 4,136 | 1198.84% |
| | 6" Monthly | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | | 0.00 | 0 | 0 | | 746.70 | 0 | 0 | 0.00% |
| 11 | 8" Monthly | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | | 0.00 | 0 | 0 | | 1,194.70 | 0 | 0 | 0.00% |
| 12 | Owenton | | | | 0 | | | | 0 | | | | 0 | | | | 0 | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | Volumetric Charges: | | | | | | | | | | | | | | | | | | |
| 17 | First Block | | 0 | \$4.5700 | \$0 | | 0 | \$4.7600 | \$0 | | 37,074 | \$4.5700 | \$169,427 | | 37,074 | \$4.7600 | \$176,471 | \$7,044 | 4.16% |
| 18 | Second Block | | 0 | 4.5700 | 0 | | 0 | 4.7600 | 0 | | 0 | 4.5700 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| 19 | Third Block | | 0 | 4.5700 | 0 | | 0 | 4.7600 | 0 | | 0 | 4.5700 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| | Fourth Block | | 0 | 4.5700 | 0 | | 0 | 4.7600 | 0 | | 0 | 4.5700 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| | Fifth Block | | 0 | 4.5700 | 0 | | 0 | 4.7600 | 0 | | 0 | 4.5700 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | | 0 | 0.0000 | 0 | | 0 | 4.7600 | 0 | 0 | 0.00% |
| | SFR-Intercompany | | | | 0 | | 0 | | | | 0 | 0.0000 | 0 | | 0 | | | | |
| | Credits | | | | 0 | | 0 | | 0 | | 0 | 0.0000 | 0 | | 0 | | 0 | 0 | 0.00% |
| | Special Contract | | | | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | \$0 | | 0 | 0.0000 | \$0 | | |
| 26 | Total | | 0 | _ | \$0 | | 0 | | \$0 | | 37,074 | _ | \$169,772 | | 37,074 | _ | \$180,952 | \$11,180 | 6.59% |

Exhibit 37, Schedule M-3

Kentucky American Water Company Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Witness Responsible: Linda Bridwell

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 NORTH MIDDLETOWN (Fire)

Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M Base Period at Present Rates Base Period at Proposed Rates Test Year at Present Rates Test Year at Proposed Rates Number Number Number Number Connection of Current Total of Proposed Total of Current Total of Proposed Total Dollar Percentage Line# Size Connections Rate Revenue Connections Rate Revenue Connections Rate Revenue Connections Rate Revenue Change Change 1 Private Fire Service: 2 Hydrant 0 \$0.00 \$0 \$80.12 \$0 0 \$70.90 \$0 \$80.12 \$0 \$0 0.00% 0 0 3 2" 0 0.00 0 0 \$9.16 0 0 8.11 0 0 9.16 0 0 0.00% 4 4" \$36.92 0.00% 0 0.00 0 0 Ω Ω 32 67 Ω Ω 36 92 Ω 0 5 6" 0 0.00 0 0 \$83.04 0 0 73.49 0 0 83.04 0 0 0.00% 6 8" 0.00% 0 0.00 0 0 \$147.62 0 0 130.64 0 0 147.62 0 0 7 10" 0 0.00 0 0 \$230.72 0 0 204.18 0 0 230.72 0 0.00% 8 12" 0.00% 294.43 0 0 \$332.71 0 332.71 0 0 0.00 0 0 0 0 9 14" 0 0.00 0 0 \$479.07 0 0 423.96 0 0 479.07 0 0 0.00% 10 16" 0.00% 0 \$590.78 0 522.81 590.78 0 0 0.00 0 0 0 0 0 11 12 13 Credits \$0 \$0 \$0 \$0 0.00% 14 Total 0 0 0 0 \$0 15 16 Volumetric Charges: 17 First Block \$0.0000 \$0 \$0.0000 \$0 \$0.0000 \$0 \$0.0000 \$0 \$0 0.00% 0 0 0 0 18 19 20 **Public Fire Protection:** 21 Public Fire Hydrants 0 \$0.00 \$0 0 \$49.16 \$0 480 \$19,152 480 \$49.16 23.21% \$39.90 \$23,597 \$4,445 22 \$0 \$0 23 0 0 480 \$19,152 480 \$23,597 \$4,445 23.21% 24 25 Credits 0 0 0 0 26 27 Total Fire \$0 \$0 \$19,152 \$23,597 \$4,445 23.21%

Test Year Operating Revenues at Present Rates vs Proposed Rates

Case No. 2018-00358

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

Witness Responsible: Linda Bridwell

NORTH MIDDLETOWN (Miscellaneous)

Exhibit 37, Schedule M-3
Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M

| | | | | Base Period | | | Base F | eriod | | | Test Year at | Present Rates | | | Test Year at | Proposed Rates | | | |
|--------|--------------------|----------|-------|-------------|---------|----------|--------|----------|---------|----------|--------------|---------------|---------|----------|--------------|----------------|---------|--------|------------|
| | | Customer | | | | Customer | | | | Customer | | | | Customer | | | | | |
| | Class/ | Meter | Sales | Current | Total | Meter | Sales | Current | Total | Meter | Sales | Current | Total | Meter | Sales | Proposed | Total | Dollar | Percentage |
| Line # | Description | Billings | 0 | Rate | Revenue | Billings | 0 | Rate | Revenue | Billings | 0 | Rate | Revenue | Billings | 0 | Rate | Revenue | Change | Change |
| 1 | Miscellaneous: | | | | | | | | | | | | | | | | | | |
| 2 | Minimum Charge: | | | | | | | | | | | | | | | | | | |
| 3 | 5/8" Monthly | 0 | | \$0.00 | \$0 | 0 | | \$0.00 | \$0 | 0 | | \$0.00 | \$0 | 0 | | \$0.00 | \$0 | \$0 | 0.00% |
| 4 | 3/4" Monthly | 0 | | \$0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | 0.00% |
| 5 | 1" Monthly | 0 | | \$0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | 0.00% |
| | 1-1/2" Monthly | 0 | | \$0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | 0.00% |
| | 2" Monthly | 0 | | \$0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | 0.00% |
| 8 | 3" Monthly | 0 | | \$0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | 0.00% |
| 9 | 4" Monthly | 0 | | \$0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | 0.00% |
| 10 | 6" Monthly | 0 | | \$0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | 0.00% |
| 11 | 8" Monthly | 0 | | \$0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | | 0.00 | 0 | 0 | 0.00% |
| 12 | Surcharge | | | | | | | | | | | | | | | | | 0 | 0.00% |
| 13 | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | |
| 16 | Volumetric Charges | <u>:</u> | | | | | | | | | | | | | | | | | |
| 17 | First Block | | 0 | \$0.0000 | \$0 | | 0 | \$3.3480 | \$0 | | 0 | \$3.3480 | \$0 | | 0 | \$3.3480 | \$0 | \$0 | 0.00% |
| | Second Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | | 0 | 0 | 0.00% |
| 19 | Third Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| | Fourth Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| | Fifth Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| | Sixth Block | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | | 0 | 0.0000 | 0 | 0 | 0.00% |
| | Credits | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | 0 | 0.00% |
| 24 | | _ | | _ | | _ | | _ | | _ | | | | _ | | | | | |
| 25 | Total | _ | 0 | _ | \$0 | _ | 0 | _ | \$0 | _ | 0 | _ | \$0 | _ | 0 | | \$0 | \$0 | 0.00% |

EXHIBIT 37 SCHEDULE N

TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES FOR ALL CUSTOMER CLASSES KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule Description

N Typical Bill Comparison

For electronic version, see KAW_APP_EX37N_112818.pdf.

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates

ALL CUSTOMERS

Residential - 5/8" Meter

| Consumption | Present | Proposed | | Percentage |
|-------------------------|---------|----------|------------|------------|
| Thousand Gallons | Rate | Rate | Difference | Difference |
| 0 | \$12.63 | \$15.00 | \$2.37 | 18.73% |
| 1 | 17.67 | 21.36 | 3.69 | 20.88% |
| 2 | 22.71 | 27.73 | 5.02 | 22.10% |
| 3 | 27.76 | 34.09 | 6.33 | 22.80% |
| 4 | 32.80 | 40.46 | 7.66 | 23.35% |
| 5 | 37.84 | 46.82 | 8.98 | 23.73% |
| 6 | 42.88 | 53.18 | 10.30 | 24.02% |
| 7 | 47.92 | 59.55 | 11.63 | 24.27% |
| 8 | 52.96 | 65.91 | 12.95 | 24.45% |
| 9 | 58.00 | 72.28 | 14.28 | 24.62% |
| 10 | 63.04 | 78.64 | 15.60 | 24.75% |
| 15 | 88.25 | 110.46 | 22.21 | 25.17% |
| 20 | 113.45 | 142.28 | 28.83 | 25.41% |
| 25 | 138.66 | 174.10 | 35.44 | 25.56% |
| 30 | 163.86 | 205.92 | 42.06 | 25.67% |
| 35 | 189.06 | 237.74 | 48.68 | 25.75% |
| 40 | 214.27 | 269.56 | 55.29 | 25.80% |
| 45 | 239.47 | 301.38 | 61.91 | 25.85% |
| 50 | 264.68 | 333.20 | 68.52 | 25.89% |
| 75 | 390.70 | 492.30 | 101.60 | 26.00% |
| 100 | 516.72 | 651.40 | 134.68 | 26.06% |
| Average User | | | | |
| 3.86 | 32.10 | 39.58 | 7.48 | 23.30% |

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS

Commercial - 5/8" Meter

| Consumption | Present | Proposed | | Percentage |
|-------------------------|---------|----------|------------|------------|
| Thousand Gallons | Rate | Rate | Difference | Difference |
| 0 | \$13.70 | \$15.00 | \$1.30 | 9.49% |
| 1 | 18.11 | 20.71 | 2.60 | 14.36% |
| 2 | 22.52 | 26.42 | 3.90 | 17.32% |
| 3 | 26.93 | 32.14 | 5.21 | 19.35% |
| 4 | 31.34 | 37.85 | 6.51 | 20.77% |
| 5 | 33.55 | 40.70 | 7.15 | 21.31% |
| 5 | 35.76 | 43.56 | 7.80 | 21.81% |
| 6 | 40.17 | 49.27 | 9.10 | 22.65% |
| 7 | 44.58 | 54.98 | 10.40 | 23.33% |
| 8 | 48.99 | 60.70 | 11.71 | 23.90% |
| 9 | 53.40 | 66.41 | 13.01 | 24.36% |
| 10 | 57.81 | 72.12 | 14.31 | 24.75% |
| 15 | 79.87 | 100.68 | 20.81 | 26.05% |
| 20 | 101.92 | 129.24 | 27.32 | 26.81% |
| 25 | 123.98 | 157.80 | 33.82 | 27.28% |
| 32 | 155.74 | 198.93 | 43.19 | 27.73% |
| 35 | 168.09 | 214.92 | 46.83 | 27.86% |
| 36 | 172.50 | 220.63 | 48.13 | 27.90% |
| 40 | 190.15 | 243.48 | 53.33 | 28.05% |
| 50 | 234.26 | 300.60 | 66.34 | 28.32% |
| 75 | 344.54 | 443.40 | 98.86 | 28.69% |
| 100 | 454.82 | 586.20 | 131.38 | 28.89% |
| Average User | | | | |
| 34 | 164.35 | 210.08 | 45.73 | 27.82% |

Kentucky American Water Company Case No. 2018-00358 Forecast Year for the 12 Months Ended June 30, 2020

Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS

Industrial - 2" Meter

| Consumption | Present | Proposed | | Percentage |
|-------------------------|-----------|-----------|------------|------------|
| Thousand Gallons | Rate | Rate | Difference | Difference |
| 0 | \$109.04 | \$119.50 | \$10.46 | 9.59% |
| 10 | 147.38 | 167.00 | 19.62 | 13.31% |
| 25 | 204.89 | 238.25 | 33.36 | 16.28% |
| 50 | 300.74 | 357.00 | 56.26 | 18.71% |
| 75 | 396.59 | 475.75 | 79.16 | 19.96% |
| 100 | 492.44 | 594.50 | 102.06 | 20.73% |
| 150 | 684.14 | 832.00 | 147.86 | 21.61% |
| 200 | 875.84 | 1,069.50 | 193.66 | 22.11% |
| 250 | 1,067.54 | 1,307.00 | 239.46 | 22.43% |
| 500 | 2,026.04 | 2,494.50 | 468.46 | 23.12% |
| 750 | 2,984.54 | 3,682.00 | 697.46 | 23.37% |
| 1,000 | 3,943.04 | 4,869.50 | 926.46 | 23.50% |
| 1,250 | 4,901.54 | 6,057.00 | 1,155.46 | 23.57% |
| 1,500 | 5,860.04 | 7,244.50 | 1,384.46 | 23.63% |
| 1,984 | 7,716.85 | 9,544.93 | 1,828.08 | 23.69% |
| 2,092 | 8,129.77 | 10,056.50 | 1,926.73 | 23.70% |
| 2,500 | 9,694.04 | 11,994.50 | 2,300.46 | 23.73% |
| 2,750 | 10,652.54 | 13,182.00 | 2,529.46 | 23.75% |
| 3,000 | 11,611.04 | 14,369.50 | 2,758.46 | 23.76% |
| 5,000 | 19,279.04 | 23,869.50 | 4,590.46 | 23.81% |
| 10,000 | 38,449.05 | 47,619.50 | 9,170.45 | 23.85% |
| 20,000 | 76,789.05 | 95,119.50 | 18,330.45 | 23.87% |
| Average User | | | | |
| 971 | 3,832.87 | 4,733.01 | 900.14 | 23.48% |

Forecast Year for the 12 Months Ended June 30, 2020

Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS

Other Public Authority - 2" Meter

| Consumption | Present | Proposed | | Percentage |
|-------------------------|-----------|-----------|------------|------------|
| Thousand Gallons | Rate | Rate | Difference | Difference |
| 0 | \$109.04 | \$119.50 | \$10.46 | 9.59% |
| 5 | 129.30 | 145.46 | 16.16 | 12.50% |
| 10 | 149.57 | 171.41 | 21.84 | 14.60% |
| 15 | 169.83 | 197.37 | 27.54 | 16.22% |
| 25 | 210.36 | 249.28 | 38.92 | 18.50% |
| 50 | 311.69 | 379.05 | 67.36 | 21.61% |
| 75 | 413.01 | 508.83 | 95.82 | 23.20% |
| 100 | 514.34 | 638.60 | 124.26 | 24.16% |
| 125 | 615.66 | 768.38 | 152.72 | 24.81% |
| 150 | 716.99 | 898.15 | 181.16 | 25.27% |
| 175 | 818.31 | 1,027.93 | 209.62 | 25.62% |
| 184 | 855.60 | 1,075.68 | 220.08 | 25.72% |
| 212 | 968.28 | 1,219.99 | 251.71 | 26.00% |
| 250 | 1,122.29 | 1,417.25 | 294.96 | 26.28% |
| 300 | 1,324.94 | 1,676.80 | 351.86 | 26.56% |
| 350 | 1,527.59 | 1,936.35 | 408.76 | 26.76% |
| 400 | 1,730.24 | 2,195.90 | 465.66 | 26.91% |
| 500 | 2,135.54 | 2,715.00 | 579.46 | 27.13% |
| 750 | 3,148.79 | 4,012.75 | 863.96 | 27.44% |
| 1,000 | 4,162.04 | 5,310.50 | 1,148.46 | 27.59% |
| 2,500 | 10,241.54 | 13,097.00 | 2,855.46 | 27.88% |
| 5,000 | 20,374.04 | 26,074.50 | 5,700.46 | 27.98% |
| Average User | | | | |
| 121 | 597.59 | 745.23 | 147.64 | 24.71% |

Forecast Year for the 12 Months Ended June 30, 2020

Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS

Sales for Resale - 6" Meter

| Consumption | Present | Proposed | | Percentage |
|-------------------------|------------|------------|------------|------------|
| Thousand Gallons | Rate | Rate | Difference | Difference |
| 0 | \$681.50 | \$746.70 | \$65.20 | 9.57% |
| 25 | 779.06 | 865.70 | 86.64 | 11.12% |
| 50 | 876.61 | 984.70 | 108.09 | 12.33% |
| 75 | 974.17 | 1,103.70 | 129.53 | 13.30% |
| 100 | 1,071.73 | 1,222.70 | 150.97 | 14.09% |
| 150 | 1,266.84 | 1,460.70 | 193.86 | 15.30% |
| 200 | 1,461.95 | 1,698.70 | 236.75 | 16.19% |
| 250 | 1,657.07 | 1,936.70 | 279.63 | 16.87% |
| 500 | 2,632.64 | 3,126.70 | 494.06 | 18.77% |
| 750 | 3,608.21 | 4,316.70 | 708.49 | 19.64% |
| 1,000 | 4,583.77 | 5,506.70 | 922.93 | 20.13% |
| 1,500 | 6,534.91 | 7,886.70 | 1,351.79 | 20.69% |
| 2,242 | 9,429.23 | 11,417.19 | 1,987.96 | 21.08% |
| 2,500 | 10,437.18 | 12,646.70 | 2,209.52 | 21.17% |
| 2,930 | 12,115.16 | 14,693.50 | 2,578.34 | 21.28% |
| 3,000 | 12,388.32 | 15,026.70 | 2,638.38 | 21.30% |
| 5,000 | 20,192.87 | 24,546.70 | 4,353.83 | 21.56% |
| 7,500 | 29,948.55 | 36,446.70 | 6,498.15 | 21.70% |
| 10,000 | 39,704.24 | 48,346.70 | 8,642.46 | 21.77% |
| 15,000 | 59,215.60 | 72,146.70 | 12,931.10 | 21.84% |
| 25,000 | 98,238.34 | 119,746.70 | 21,508.36 | 21.89% |
| 50,000 | 195,795.18 | 238,746.70 | 42,951.52 | 21.94% |
| Average User | | | | |
| 1,872 | 7,986.75 | 9,657.66 | 1,670.91 | 20.92% |

Kentucky American Water Company Case No. 2018-00358 Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS Fire

Witness Responsible: Melissa Schwarzell

| Consumption | Present | Proposed | | Percentage |
|-------------------------|---------|----------|------------|------------|
| Thousand Gallons | Rate | Rate | Difference | Difference |
| Private Fire | | | | |
| Private Fire Hydrant | \$70.90 | \$80.12 | \$9.22 | 13.00% |
| 2" | 8.11 | 9.16 | 1.05 | 12.95% |
| 4" | 32.67 | 36.92 | 4.25 | 13.01% |
| 6" | 73.49 | 83.04 | 9.55 | 12.99% |
| 8" | 130.64 | 147.62 | 16.98 | 13.00% |
| 10" | 204.18 | 230.72 | 26.54 | 13.00% |
| 12" | 294.43 | 332.71 | 38.28 | 13.00% |
| 14" | 423.96 | 479.07 | 55.11 | 13.00% |
| 16" | 522.81 | 590.78 | 67.97 | 13.00% |
| <u>Public Fire</u> | | | | |
| Public Fire Hydrant | \$39.90 | \$49.16 | \$ 9.26 | 23.21% |

Forecast Year for the 12 Months Ended June 30, 2020

Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE

Residential - 5/8" Meter

Witness Responsible: Melissa Schwarzell

| Consumption | Present | Proposed | | Percentage |
|-------------------------|---------|----------|------------|------------|
| Thousand Gallons | Rate | Rate | Difference | Difference |
| 0 | \$12.49 | \$15.00 | \$2.51 | 20.10% |
| 1 | 17.55 | 21.36 | 3.81 | 21.71% |
| 2 | 22.61 | 27.73 | 5.12 | 22.64% |
| 3 | 27.67 | 34.09 | 6.42 | 23.20% |
| 4 | 32.73 | 40.46 | 7.73 | 23.62% |
| 5 | 37.78 | 46.82 | 9.04 | 23.93% |
| 6 | 42.84 | 53.18 | 10.34 | 24.14% |
| 7 | 47.90 | 59.55 | 11.65 | 24.32% |
| 8 | 52.96 | 65.91 | 12.95 | 24.45% |
| 9 | 58.02 | 72.28 | 14.26 | 24.58% |
| 10 | 63.08 | 78.64 | 15.56 | 24.67% |
| 15 | 88.37 | 110.46 | 22.09 | 25.00% |
| 20 | 113.67 | 142.28 | 28.61 | 25.17% |
| 25 | 138.96 | 174.10 | 35.14 | 25.29% |
| 30 | 164.26 | 205.92 | 41.66 | 25.36% |
| 35 | 189.55 | 237.74 | 48.19 | 25.42% |
| 40 | 214.85 | 269.56 | 54.71 | 25.46% |
| 45 | 240.14 | 301.38 | 61.24 | 25.50% |
| 50 | 265.44 | 333.20 | 67.76 | 25.53% |
| 75 | 391.91 | 492.30 | 100.39 | 25.62% |
| 100 | 518.39 | 651.40 | 133.01 | 25.66% |
| Average User | | | | |
| 3.87 | 32.06 | 39.62 | 7.56 | 23.58% |

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE

Commercial - 5/8" Meter

Witness Responsible: Melissa Schwarzell

| Consumption | Present | Proposed | | Percentage |
|-------------------------|---------|----------|------------|------------|
| Thousand Gallons | Rate | Rate | Difference | Difference |
| 0 | \$13.63 | \$15.00 | \$1.37 | 10.05% |
| 1 | 18.04 | 20.71 | 2.67 | 14.80% |
| 2 | 22.45 | 26.42 | 3.97 | 17.68% |
| 3 | 26.87 | 32.14 | 5.27 | 19.61% |
| 4 | 31.28 | 37.85 | 6.57 | 21.00% |
| 5 | 33.48 | 40.70 | 7.22 | 21.57% |
| 5 | 35.69 | 43.56 | 7.87 | 22.05% |
| 6 | 40.10 | 49.27 | 9.17 | 22.87% |
| 7 | 44.51 | 54.98 | 10.47 | 23.52% |
| 8 | 48.93 | 60.70 | 11.77 | 24.05% |
| 9 | 53.34 | 66.41 | 13.07 | 24.50% |
| 10 | 57.75 | 72.12 | 14.37 | 24.88% |
| 15 | 79.81 | 100.68 | 20.87 | 26.15% |
| 20 | 101.87 | 129.24 | 27.37 | 26.87% |
| 25 | 123.93 | 157.80 | 33.87 | 27.33% |
| 32 | 155.70 | 198.93 | 43.23 | 27.76% |
| 35 | 168.05 | 214.92 | 46.87 | 27.89% |
| 36 | 172.46 | 220.63 | 48.17 | 27.93% |
| 40 | 190.11 | 243.48 | 53.37 | 28.07% |
| 50 | 234.23 | 300.60 | 66.37 | 28.34% |
| 75 | 344.53 | 443.40 | 98.87 | 28.70% |
| 100 | 454.83 | 586.20 | 131.37 | 28.88% |
| Average User | | | | |
| 34 | 164.77 | 210.67 | 45.90 | 27.86% |

Forecast Year for the 12 Months Ended June 30, 2020

Typical Bill Comparisons under Present and Proposed Rates

ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE Industrial - 2" Meter

Witness Responsible: Melissa Schwarzell

| Consumption | Present | Proposed | | Percentage |
|-------------------------|-----------|-----------|------------|------------|
| Thousand Gallons | Rate | Rate | Difference | Difference |
| 0 | \$109.04 | \$119.50 | \$10.46 | 9.59% |
| 10 | 147.38 | 167.00 | 19.62 | 13.31% |
| 25 | 204.89 | 238.25 | 33.36 | 16.28% |
| 50 | 300.74 | 357.00 | 56.26 | 18.71% |
| 75 | 396.59 | 475.75 | 79.16 | 19.96% |
| 100 | 492.44 | 594.50 | 102.06 | 20.73% |
| 150 | 684.14 | 832.00 | 147.86 | 21.61% |
| 200 | 875.84 | 1,069.50 | 193.66 | 22.11% |
| 250 | 1,067.54 | 1,307.00 | 239.46 | 22.43% |
| 500 | 2,026.04 | 2,494.50 | 468.46 | 23.12% |
| 750 | 2,984.54 | 3,682.00 | 697.46 | 23.37% |
| 1,000 | 3,943.04 | 4,869.50 | 926.46 | 23.50% |
| 1,250 | 4,901.54 | 6,057.00 | 1,155.46 | 23.57% |
| 1,500 | 5,860.04 | 7,244.50 | 1,384.46 | 23.63% |
| 1,984 | 7,716.85 | 9,544.93 | 1,828.08 | 23.69% |
| 2,092 | 8,129.77 | 10,056.50 | 1,926.73 | 23.70% |
| 2,500 | 9,694.04 | 11,994.50 | 2,300.46 | 23.73% |
| 2,750 | 10,652.54 | 13,182.00 | 2,529.46 | 23.75% |
| 3,000 | 11,611.04 | 14,369.50 | 2,758.46 | 23.76% |
| 5,000 | 19,279.04 | 23,869.50 | 4,590.46 | 23.81% |
| 10,000 | 38,449.05 | 47,619.50 | 9,170.45 | 23.85% |
| 20,000 | 76,789.05 | 95,119.50 | 18,330.45 | 23.87% |
| Average User | | | | |
| 971 | 3,832.87 | 4,733.01 | 900.14 | 23.48% |

Forecast Year for the 12 Months Ended June 30, 2020

Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE Other Public Authority - 2" Meter

| Consumption | Present | Proposed | | Percentage |
|-------------------------|-----------|-----------|------------|------------|
| Thousand Gallons | Rate | Rate | Difference | Difference |
| 0 | \$109.04 | \$119.50 | \$10.46 | 9.59% |
| 5 | 129.30 | 145.46 | 16.16 | 12.50% |
| 10 | 149.57 | 171.41 | 21.84 | 14.60% |
| 15 | 169.83 | 197.37 | 27.54 | 16.22% |
| 25 | 210.36 | 249.28 | 38.92 | 18.50% |
| 50 | 311.69 | 379.05 | 67.36 | 21.61% |
| 75 | 413.01 | 508.83 | 95.82 | 23.20% |
| 100 | 514.34 | 638.60 | 124.26 | 24.16% |
| 125 | 615.66 | 768.38 | 152.72 | 24.81% |
| 150 | 716.99 | 898.15 | 181.16 | 25.27% |
| 175 | 818.31 | 1,027.93 | 209.62 | 25.62% |
| 184 | 855.60 | 1,075.68 | 220.08 | 25.72% |
| 212 | 968.28 | 1,219.99 | 251.71 | 26.00% |
| 250 | 1,122.29 | 1,417.25 | 294.96 | 26.28% |
| 300 | 1,324.94 | 1,676.80 | 351.86 | 26.56% |
| 350 | 1,527.59 | 1,936.35 | 408.76 | 26.76% |
| 400 | 1,730.24 | 2,195.90 | 465.66 | 26.91% |
| 500 | 2,135.54 | 2,715.00 | 579.46 | 27.13% |
| 750 | 3,148.79 | 4,012.75 | 863.96 | 27.44% |
| 1,000 | 4,162.04 | 5,310.50 | 1,148.46 | 27.59% |
| 2,500 | 10,241.54 | 13,097.00 | 2,855.46 | 27.88% |
| 5,000 | 20,374.04 | 26,074.50 | 5,700.46 | 27.98% |
| Average User | | | | |
| 121 | 597.59 | 745.23 | 147.64 | 24.71% |

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE Sales for Resale - 6" Meter

| Consumption | Present | Proposed | | Percentage |
|-------------------------|------------|------------|------------|------------|
| Thousand Gallons | Rate | Rate | Difference | Difference |
| 0 | \$681.50 | \$746.70 | \$65.20 | 9.57% |
| 25 | 777.43 | 865.70 | 88.27 | 11.35% |
| 50 | 873.35 | 984.70 | 111.35 | 12.75% |
| 75 | 969.28 | 1,103.70 | 134.42 | 13.87% |
| 100 | 1,065.20 | 1,222.70 | 157.50 | 14.79% |
| 150 | 1,257.05 | 1,460.70 | 203.65 | 16.20% |
| 200 | 1,448.90 | 1,698.70 | 249.80 | 17.24% |
| 250 | 1,640.75 | 1,936.70 | 295.95 | 18.04% |
| 500 | 2,600.00 | 3,126.70 | 526.70 | 20.26% |
| 750 | 3,559.25 | 4,316.70 | 757.45 | 21.28% |
| 1,000 | 4,518.50 | 5,506.70 | 988.20 | 21.87% |
| 1,500 | 6,437.00 | 7,886.70 | 1,449.70 | 22.52% |
| 2,242 | 9,282.91 | 11,417.19 | 2,134.28 | 22.99% |
| 2,500 | 10,274.00 | 12,646.70 | 2,372.70 | 23.09% |
| 2,930 | 11,923.91 | 14,693.50 | 2,769.59 | 23.23% |
| 3,000 | 12,192.50 | 15,026.70 | 2,834.20 | 23.25% |
| 5,000 | 19,866.51 | 24,546.70 | 4,680.19 | 23.56% |
| 7,500 | 29,459.01 | 36,446.70 | 6,987.69 | 23.72% |
| 10,000 | 39,051.51 | 48,346.70 | 9,295.19 | 23.80% |
| 15,000 | 58,236.52 | 72,146.70 | 13,910.18 | 23.89% |
| 25,000 | 96,606.54 | 119,746.70 | 23,140.16 | 23.95% |
| 50,000 | 192,531.57 | 238,746.70 | 46,215.13 | 24.00% |
| Average User | | | | |
| 1,804 | 7,605.04 | 9,335.72 | 1,730.68 | 22.76% |

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates

ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE

Fire

Witness Responsible: Melissa Schwarzell

| Consumption | Present | Proposed | | | Percentage |
|-------------------------|---------|----------|-----|---------|------------|
| Thousand Gallons | Rate | Rate | Dif | ference | Difference |
| Private Fire | | | | | |
| Private Fire Hydrant | \$70.90 | \$80.12 | | \$9.22 | 13.00% |
| 2" | 8.11 | 9.16 | | 1.05 | 12.95% |
| 4" | 32.67 | 36.92 | | 4.25 | 13.01% |
| 6" | 73.49 | 83.04 | | 9.55 | 12.99% |
| 8" | 130.64 | 147.62 | | 16.98 | 13.00% |
| 10" | 204.18 | 230.72 | | 26.54 | 13.00% |
| 12" | 294.43 | 332.71 | | 38.28 | 13.00% |
| 14" | 423.96 | 479.07 | | 55.11 | 13.00% |
| 16" | 522.81 | 590.78 | | 67.97 | 13.00% |
| Public Fire | | | | | |
| Public Fire Hydrant | \$39.90 | \$49.16 | \$ | 9.26 | 23.21% |

Forecast Year for the 12 Months Ended June 30, 2020

Typical Bill Comparisons under Present and Proposed Rates EASTERN ROCKCASTLE

Residential - 5/8" Meter

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N
Revenues\[KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx]Sch N

| Consumption | Present | Proposed | | Percentage |
|-------------------------|----------|----------|------------|------------|
| Thousand Gallons | Rate | Rate | Difference | Difference |
| 0 | \$28.28 | \$15.00 | (\$13.28) | -46.96% |
| 1 | 28.28 | 15.00 | (13.28) | -46.96% |
| 2 | 28.28 | 21.36 | (6.92) | -24.47% |
| 3 | 39.81 | 27.73 | (12.08) | -30.34% |
| 4 | 51.34 | 34.09 | (17.25) | -33.60% |
| 5 | 62.87 | 40.46 | (22.41) | -35.64% |
| 6 | 74.40 | 46.82 | (27.58) | -37.07% |
| 7 | 85.93 | 53.18 | (32.75) | -38.11% |
| 8 | 97.46 | 59.55 | (37.91) | -38.90% |
| 9 | 108.99 | 65.91 | (43.08) | -39.53% |
| 10 | 120.52 | 72.28 | (48.24) | -40.03% |
| 15 | 178.17 | 78.64 | (99.53) | -55.86% |
| 20 | 235.82 | 110.46 | (125.36) | -53.16% |
| 25 | 293.47 | 142.28 | (151.19) | -51.52% |
| 30 | 351.12 | 174.10 | (177.02) | -50.42% |
| 35 | 408.77 | 205.92 | (202.85) | -49.62% |
| 40 | 466.42 | 237.74 | (228.68) | -49.03% |
| 45 | 524.07 | 269.56 | (254.51) | -48.56% |
| 50 | 581.72 | 301.38 | (280.34) | -48.19% |
| 75 | 869.97 | 333.20 | (536.77) | -61.70% |
| 100 | 1,158.22 | 492.30 | (665.92) | -57.50% |
| Average User | | | | |
| 2.65 | 35.82 | 31.89 | (3.93) | -10.97% |

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates

EASTERN ROCKCASTLE Commercial - 5/8" Meter

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N
Revenues\[KAWC 2018 Rate Case - Revenue - E. Rockcastle.xlsx]Sch N

| Consumption | Present | Proposed | | Percentage |
|-------------------------|----------|----------|------------|------------|
| Thousand Gallons | Rate | Rate | Difference | Difference |
| 0 | \$28.28 | \$15.00 | (\$13.28) | -46.96% |
| 1 | 28.28 | 20.71 | (7.57) | -26.77% |
| 2 | 28.28 | 26.42 | (1.86) | -6.58% |
| 3 | 39.81 | 32.14 | (7.67) | -19.27% |
| 4 | 51.34 | 37.85 | (13.49) | -26.28% |
| 5 | 57.11 | 40.70 | (16.41) | -28.73% |
| 5 | 62.87 | 43.56 | (19.31) | -30.71% |
| 6 | 74.40 | 49.27 | (25.13) | -33.78% |
| 7 | 85.93 | 54.98 | (30.95) | -36.02% |
| 8 | 97.46 | 60.70 | (36.76) | -37.72% |
| 9 | 108.99 | 66.41 | (42.58) | -39.07% |
| 10 | 120.52 | 72.12 | (48.40) | -40.16% |
| 15 | 178.17 | 100.68 | (77.49) | -43.49% |
| 20 | 235.82 | 129.24 | (106.58) | -45.20% |
| 25 | 293.47 | 157.80 | (135.67) | -46.23% |
| 32 | 376.49 | 198.93 | (177.56) | -47.16% |
| 35 | 408.77 | 214.92 | (193.85) | -47.42% |
| 36 | 420.30 | 220.63 | (199.67) | -47.51% |
| 40 | 466.42 | 243.48 | (222.94) | -47.80% |
| 50 | 581.72 | 300.60 | (281.12) | -48.33% |
| 75 | 869.97 | 443.40 | (426.57) | -49.03% |
| 100 | 1,158.22 | 586.20 | (572.02) | -49.39% |
| Average User | | | | |
| 2.61 | 35.28 | 29.89 | (5.39) | -15.28% |

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates NORTH MIDDLETOWN

Residential - 5/8" Meter

Witness Responsible: Linda Bridwell Exhibit 37, Schedule N

Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch N

| Consumption | Present | Proposed | | Percentage |
|-------------------------|---------|----------|------------|------------|
| Thousand Gallons | Rate | Rate | Difference | Difference |
| 0 | \$31.52 | \$15.00 | (\$16.52) | -52.41% |
| 1 | 31.52 | 21.36 | (10.16) | -32.23% |
| 2 | 31.52 | 27.73 | (3.79) | -12.02% |
| 3 | 43.85 | 34.09 | (9.76) | -22.26% |
| 4 | 56.18 | 40.46 | (15.72) | -27.98% |
| 5 | 68.51 | 46.82 | (21.69) | -31.66% |
| 6 | 79.58 | 53.18 | (26.40) | -33.17% |
| 7 | 90.65 | 59.55 | (31.10) | -34.31% |
| 8 | 101.72 | 65.91 | (35.81) | -35.20% |
| 9 | 112.79 | 72.28 | (40.51) | -35.92% |
| 10 | 123.86 | 78.64 | (45.22) | -36.51% |
| 15 | 171.26 | 110.46 | (60.80) | -35.50% |
| 20 | 218.66 | 142.28 | (76.38) | -34.93% |
| 25 | 266.06 | 174.10 | (91.96) | -34.56% |
| 30 | 313.46 | 205.92 | (107.54) | -34.31% |
| 35 | 360.86 | 237.74 | (123.12) | -34.12% |
| 40 | 408.26 | 269.56 | (138.70) | -33.97% |
| 45 | 455.66 | 301.38 | (154.28) | -33.86% |
| 50 | 503.06 | 333.20 | (169.86) | -33.77% |
| 75 | 740.06 | 492.30 | (247.76) | -33.48% |
| 100 | 977.06 | 651.40 | (325.66) | -33.33% |
| Average User | | | | |
| 3.79 | 53.59 | 39.12 | (14.47) | -27.00% |

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates

NORTH MIDDLETOWN

Commercial - 5/8" Meter

Witness Responsible: Linda Bridwell

Exhibit 37, Schedule N
Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch N

| Consumption | Present | Proposed | | Percentage |
|-------------------------|----------|----------|------------|------------|
| Thousand Gallons | Rate | Rate | Difference | Difference |
| 0 | \$28.79 | \$15.00 | (\$13.79) | -47.90% |
| 1 | 31.52 | 20.71 | (10.81) | -34.30% |
| 2 | 31.52 | 26.42 | (5.10) | -16.18% |
| 3 | 49.39 | 32.14 | (17.25) | -34.93% |
| 4 | 67.26 | 37.85 | (29.41) | -43.73% |
| 5 | 85.13 | 40.70 | (44.43) | -52.19% |
| 6 | 103.00 | 49.27 | (53.73) | -52.17% |
| 7 | 120.87 | 54.98 | (65.89) | -54.51% |
| 8 | 138.74 | 60.70 | (78.04) | -56.25% |
| 9 | 156.61 | 66.41 | (90.20) | -57.60% |
| 10 | 174.48 | 72.12 | (102.36) | -58.67% |
| 15 | 263.83 | 100.68 | (163.15) | -61.84% |
| 20 | 353.18 | 129.24 | (223.94) | -63.41% |
| 25 | 442.53 | 157.80 | (284.73) | -64.34% |
| 32 | 571.19 | 198.93 | (372.26) | -65.17% |
| 35 | 621.23 | 214.92 | (406.31) | -65.40% |
| 36 | 639.10 | 220.63 | (418.47) | -65.48% |
| 40 | 710.58 | 243.48 | (467.10) | -65.74% |
| 50 | 889.28 | 300.60 | (588.68) | -66.20% |
| 75 | 1,336.03 | 443.40 | (892.63) | -66.81% |
| 100 | 1,782.78 | 586.20 | (1,196.58) | -67.12% |
| Average User | | | | |
| 9.95 | 173.59 | 71.83 | (101.76) | -58.62% |

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates

NORTH MIDDLETOWN Sales for Resale - 6" Meter

Witness Responsible: Linda Bridwell

Exhibit 37, Schedule N
Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch N

| Consumption | Present | Proposed | | Percentage |
|-------------------------|------------|------------|------------|------------|
| Thousand Gallons | Rate | Rate | Difference | Difference |
| 0 | \$0.00 | \$746.70 | \$746.70 | 0.00% |
| 25 | 114.25 | 865.70 | 751.45 | 657.72% |
| 50 | 228.50 | 984.70 | 756.20 | 330.94% |
| 75 | 342.75 | 1,103.70 | 760.95 | 222.01% |
| 100 | 457.00 | 1,222.70 | 765.70 | 167.55% |
| 150 | 685.50 | 1,460.70 | 775.20 | 113.09% |
| 200 | 914.00 | 1,698.70 | 784.70 | 85.85% |
| 250 | 1,142.50 | 1,936.70 | 794.20 | 69.51% |
| 500 | 2,285.00 | 3,126.70 | 841.70 | 36.84% |
| 750 | 3,427.50 | 4,316.70 | 889.20 | 25.94% |
| 1,000 | 4,570.00 | 5,506.70 | 936.70 | 20.50% |
| 1,500 | 6,855.00 | 7,886.70 | 1,031.70 | 15.05% |
| 2,242 | 10,244.57 | 11,417.19 | 1,172.62 | 11.45% |
| 2,500 | 11,425.00 | 12,646.70 | 1,221.70 | 10.69% |
| 2,930 | 13,390.10 | 14,693.50 | 1,303.40 | 9.73% |
| 3,000 | 13,710.00 | 15,026.70 | 1,316.70 | 9.60% |
| 5,000 | 22,850.00 | 24,546.70 | 1,696.70 | 7.43% |
| 7,500 | 34,275.00 | 36,446.70 | 2,171.70 | 6.34% |
| 10,000 | 45,700.00 | 48,346.70 | 2,646.70 | 5.79% |
| 15,000 | 68,550.00 | 72,146.70 | 3,596.70 | 5.25% |
| 25,000 | 114,250.00 | 119,746.70 | 5,496.70 | 4.81% |
| 50,000 | 228,500.00 | 238,746.70 | 10,246.70 | 4.48% |
| Average User | | | | |
| 3,089 | 14,118.90 | 15,452.60 | 1,333.70 | 9.45% |